

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 2em; font-weight: bold; text-align: center;">2024</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 03/31/2025

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here.

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>OPSEC SECURITY, INC. GROUP MEDICAL PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>503</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>OPSEC SECURITY, INC.</u></p> <p><u>1857 COLONIAL VILLAGE LANE</u> <u>LANCASTER, PA 17605-0155</u></p>	<p>1c Effective date of plan <u>04/01/2017</u></p> <p>2b Employer Identification Number (EIN) <u>84-1458633</u></p> <p>2c Plan Sponsor's telephone number <u>717-293-4110</u></p> <p>2d Business code (see instructions) <u>541990</u></p>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	01/13/2026	MARLON MORGAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	248
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	246
	6a(2)	0
	6b	0
	6c	0
	6d	0
	6e	
	6f	
	6g(1)	
6g(2)		
6h		
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4A

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules	b General Schedules
(1) <input type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u> 1 </u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **04/01/2024** and ending **03/31/2025**

<p>A Name of plan OPSEC SECURITY, INC. GROUP MEDICAL PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>503</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 OPSEC SECURITY, INC.</p>	<p>D Employer Identification Number (EIN) 84-1458633</p>	

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
AVALON INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
76-0801682	12358	00532094	260	04/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	0
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
(6) Total additions	7c(6)	0
d Total of balance and additions (add lines 7b and 7c(6))	7d	0
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	(5) Total deductions	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a		742616
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b		

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **04/01/2024** and ending **03/31/2025**

A Name of plan OPSEC SECURITY, INC. GROUP MEDICAL PLAN	B Three-digit plan number (PN) ▶	503
C Plan sponsor's name as shown on line 2a of Form 5500 OPSEC SECURITY, INC.	D Employer Identification Number (EIN) 84-1458633	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MCCONKEY BENEFITS & FINANCIAL SERV

23-3086396

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
22	BROKER	51775	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

BENEFITMALL

501 FAIRMOUNT AVE, SUITE 400
TOWSON, MD 21286

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12	ADMIN	13508	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

THE BENECON GROUP LLC

23-1315351

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
22	BROKER	2249	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

HIGHMARK

23-1294723

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12	ADMIN	-51381	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 03/31/2025			
A Name of plan OPSEC SECURITY, INC. GROUP MEDICAL PLAN	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">B Three-digit plan number (PN) ▶</td> <td style="width:20%; text-align: center;">503</td> </tr> </table>	B Three-digit plan number (PN) ▶	503
B Three-digit plan number (PN) ▶	503		
C Plan sponsor's name as shown on line 2a of Form 5500 OPSEC SECURITY, INC.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">D Employer Identification Number (EIN) 84-1458633</td> </tr> </table>	D Employer Identification Number (EIN) 84-1458633	
D Employer Identification Number (EIN) 84-1458633			

Part I	Asset and Liability Statement
---------------	--------------------------------------

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

	(a) Beginning of Year	(b) End of Year
Assets		
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	1652
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	472045
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	
(15) Other	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	386451	473697
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	304139	77159
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	304139	77159
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	82312	396538

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	2434600	
(B) Participants.....	2a(1)(B)	469446	
(C) Others (including rollovers).....	2a(1)(C)	0	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2904046
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	21767	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		21767
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2925813

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1851920	
(2) To insurance carriers for the provision of benefits	2e(2)	742616	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2594536
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	17051	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		17051
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2611587

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		314226
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **RKL LLP**

(2) EIN: **23-2108173**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		675000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.



OpSec Security, Inc. Group Medical Plan
Financial Statements and
Supplemental Schedules

March 31, 2025 and 2024



OpSec Security, Inc. Group Medical Plan

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March 31, 2025 and 2024

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Independent Auditor's Report

To the Board of Directors, Plan Administrator, and Participants
OpSec Security, Inc. Group Medical Plan
Lancaster, Pennsylvania

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed the audits of the financial statements of OpSec Security, Inc. Group Medical Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits and statement of benefit obligations as of March 31, 2025 and 2024, the related statement of changes in net assets available for benefits and statement of changes in benefit obligations for the years ended March 31, 2025 and 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the years ended March 31, 2025 and 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Emphasis of Matter - Plan Termination

As further discussed in Note 1 to the financial statements, on December 31, 2024, the trustees of the Plan approved the termination of the Plan. Our opinion is not modified with respect to this matter.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

Opinion (continued)

- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance, and; therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of March 31, 2025 and Schedule H, Line 4j - Schedule of Reportable Transactions for the year ended March 31, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to, or derived from, the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to, or is derived from, the certified investment information, we compared such information to the related certified investment information.

Other Matter - Supplemental Schedules Required by ERISA (continued)

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed, to or derived from, the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to, or is derived from, the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

RKL LLP

January 9, 2026
Wyomissing, Pennsylvania

OpSec Security, Inc. Group Medical Plan

Statement of Net Assets Available for Benefits

	March 31,	
	2025	2024
	<u> </u>	<u> </u>
Investments, at Fair Value		
Money market fund	<u>\$ 472,045</u>	<u>\$ 333,969</u>
Receivables		
Accrued interest	1,652	1,976
Stop loss reimbursement	<u>-</u>	<u>50,506</u>
	<u>1,652</u>	<u>52,482</u>
 Net Assets Available for Benefits	 <u><u>\$ 473,697</u></u>	 <u><u>\$ 386,451</u></u>

OpSec Security, Inc. Group Medical Plan

Statement of Changes in Net Assets Available for Benefits

	Years Ended March 31,	
	2025	2024
Additions		
Contributions		
Employer	\$ 2,434,600	\$ 2,682,419
COBRA	-	33,246
Participants	469,446	647,879
	<u>2,904,046</u>	<u>3,363,544</u>
Interest income	<u>21,767</u>	<u>33,092</u>
Total Additions	<u>2,925,813</u>	<u>3,396,636</u>
Deductions		
Claims paid, net	2,078,900	2,597,483
Insurance premiums	742,616	849,494
	<u>2,821,516</u>	<u>3,446,977</u>
Administrative expenses	<u>17,051</u>	<u>190,545</u>
Total Deductions	<u>2,838,567</u>	<u>3,637,522</u>
Net Increase (Decrease)	87,246	(240,886)
Net Assets Available for Benefits at Beginning of Year	<u>386,451</u>	<u>627,337</u>
Net Assets Available for Benefits at End of Year	<u>\$ 473,697</u>	<u>\$ 386,451</u>

OpSec Security, Inc. Group Medical Plan

Statement of Benefit Obligations

	March 31,	
	<u>2025</u>	<u>2024</u>
Amounts Currently Payable		
Claims payable and incurred, but not reported	<u>\$ 77,159</u>	<u>\$ 304,139</u>
Total Benefit Obligations	<u><u>\$ 77,159</u></u>	<u><u>\$ 304,139</u></u>

OpSec Security, Inc. Group Medical Plan

Statement of Changes in Benefit Obligations

	Years Ended March 31,	
	2025	2024
Amounts Currently Payable		
Balance, beginning of year	\$ 304,139	\$ 283,007
Claims reported and approved for payment	1,851,920	2,618,615
Claims paid, net	<u>(2,078,900)</u>	<u>(2,597,483)</u>
Total Benefit Obligations at End of Year	\$ 77,159	\$ 304,139

OpSec Security, Inc. Group Medical Plan

Notes to Financial Statements

March 31, 2025 and 2024

Note 1 - Description of Plan

The following description of the OpSec Security, Inc. Group Medical Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan was a defined benefit health and welfare plan that covered all active full-time employees of OpSec Security, Inc. (the Company). Employees were eligible upon date of hire if they worked over 30 hours per week. Former employees may have elected coverage under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) provisions. Benefits were also provided to dependents of these individuals who elected coverage on their behalf. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was a member of Keystone Benefits Partners, LLC (KBP), which operated as a member-owned, member-governed organization of employers. The members collectively negotiated and purchased employee benefits and participated in risk and cost management programs. The funds of the Plan were held in the Keystone Benefits Trust, through which expenses of the health plans were paid. The employees were required to pay for a portion of the cost of the benefit.

Effective May 3, 2024, the Company was acquired by Crane NXT. The Plan adopted a resolution to merge into the new plan sponsor's current Group Medical Plan effective December 31, 2024 and terminated the Plan on this date. Activity from January 1, 2025 through the year ended March 31, 2025, represents the runout of health claims that occurred prior to December 31, 2024, and monthly insurance premiums until the claims runout was completed.

Contributions

The Company shall contribute such amounts to the Plan as necessary for timely payment of all claims and administrative expenses of the Plan. The Company provides for stop loss insurance over a specified amount as per agreement with the reinsurance carrier, with the premiums being paid by funds deposited in the Plan. Employee contributions are determined on a fixed fee basis. The amount varies depending on the selection of individual or eligible dependent coverage.

Benefits

The Plan provides medical and prescription drug benefits to substantially all employees of the Company who meet the service requirements of the Plan and to their covered dependents. Dependents are eligible if they are a covered employee's spouse or unmarried child (or someone to whom they are legal guardian) and under the age of 26 (and children must be primarily dependent upon the employee). Children of any age can be covered if the child is disabled - meaning they cannot maintain employment due to mental or physical handicap, etc. COBRA coverage is available for terminations as defined in the plan document.

The Company provides most health insurance benefits and pays the administrative fees incurred. The employees pay a portion of their medical coverage based upon the coverage chosen through payroll deferrals.

All medical and prescription drug benefits are self-insured. These claims are currently processed through the Highmark Blue Shield network.

OpSec Security, Inc. Group Medical Plan

Notes to Financial Statements
March 31, 2025 and 2024

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, benefit obligations and changes therein, claims incurred but not reported (IBNR), claims payable, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis.

Payment of Benefits

Premiums paid by the Company or trust are recorded as insurance premiums in the accompanying statement of changes in net assets available for benefits when paid. Claim payments are recorded when paid by the third-party claims processor.

Stop Loss Insurance

The Plan has a stop loss insurance arrangement whereby the stop loss insurance will cover the Plan's obligations for any plan participant's claims in excess of a fixed dollar amount (self-insured retention). The self-insured retention for the Company was \$100,000 per covered person for both years ended March 31, 2025 and 2024. In addition, the Plan has an aggregate stop loss insurance arrangement whereby the aggregate stop loss insurance will cover the Plan's obligations if all claims exceed a fixed dollar amount. Premiums for stop loss insurance are included in insurance premiums in the accompanying statement of changes in net assets available for benefits. Stop loss refunds of \$144,902 and \$418,502 have been netted with claims paid in the accompanying statement of changes in net assets available for benefits for the years ended March 31, 2025 and 2024, respectively.

Plan Benefit Obligations

Plan obligations at March 31, 2025 and 2024 for health claims incurred by active participants, but not reported at that date, are estimated by the Plan's actuary. Such estimated amounts are reported in the accompanying statement of benefit obligations. Due to the short-term nature of the reserve liability, time value of money was not used to discount future payments. As of March 31, 2025 and 2024, benefit obligations for claims that had been incurred, but not reported totaled \$77,159 and \$304,139, respectively. This amount was paid in the plan year immediately following the respective period end dates noted above. It is the Plan's policy that deductions for claims are recorded when paid.

OpSec Security, Inc. Group Medical Plan

Notes to Financial Statements
March 31, 2025 and 2024

Note 2 - Summary of Significant Accounting Policies (continued)

Administrative Expenses

The Plan pays administrative expenses that consist primarily of administrative fees paid to third-party administrators, the custodian, and actuary. These expenses are reported on the statement of changes in net assets available for benefits as administrative expenses. All other administrative expenses, such as professional fees, are paid by the Company on behalf of the Plan.

Note 3 - Information Certified and Provided by Wilmington Trust

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at March 31, 2025 and 2024, and interest income for the years ended March 31, 2025 and 2024, was obtained by management and agreed to, or derived from, information certified as complete and accurate by Wilmington Trust (the custodian of the Plan).

Note 4 - Plan Administration

The Plan has entered into a service agreement with Highmark Blue Shield to provide administrative services for health and prescription drug claims. Highmark Blue Shield was responsible for determining eligibility of the claiming person, evaluating the validity of the claim, calculating the amount of the claim payable, if any, and issuing a check payable to the provider of services or to the employee in accordance with the terms of the Plan. Highmark Blue Shield charged a fee based on the number of employees participating in the Plan.

Note 5 - Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable input (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
and

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Notes to Financial Statements
March 31, 2025 and 2024

Note 5 - Fair Value Measurements (continued)

- Inputs that are derived principally from, or corroborated by, observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodology used for assets measured at fair value. There has been no change in the methodology used at March 31, 2025 and 2024.

Shares of the money market fund are valued at the quoted net asset value of shares held by the Plan at year-end.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	Fair Value Measurements at March 31, 2025			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Money market fund	<u>\$ 472,045</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 472,045</u>
	Fair Value Measurements at March 31, 2024			
Money market fund	<u>\$ 333,969</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 333,969</u>

Note 6 - Tax Status

The Plan was funded through a nonqualified trust under Internal Revenue Code (IRC) 419(a). The trust filed Form 1041 U.S. Income Tax Return for Estates and Trusts. Plan management believed that the Plan was being operated in compliance with the applicable requirements of the IRC.

OpSec Security, Inc. Group Medical Plan

Notes to Financial Statements
March 31, 2025 and 2024

Note 6 - Tax Status (continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the U.S. Federal, state, or local tax authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 7 - Risks and Uncertainties

The Plan invests in a money market fund. Money market funds are exposed to various risks such as interest rate, market, and credit risks. Due to the minimal level of risk associated with money market funds, it is unlikely but remotely possible that changes in the value of the money market fund will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

The actuarial value of benefit obligations is reported based on certain assumptions applied to historical claim information, which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Note 8 - Related Party Transactions and Party-In-Interest Transactions

Certain plan investments are managed by Wilmington Trust, the custodian of the Plan, and; therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for investment management and custody services are immaterial.

Note 9 - Reconciliation of Financial Statements to the Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Form 5500 at March 31:

	<u>2025</u>	<u>2024</u>
Net assets available for benefits per the financial statements	\$ 473,697	\$ 386,451
Benefit obligations currently payable	<u>(77,159)</u>	<u>(304,139)</u>
Net Assets Available for Benefits per the Form 5500	<u>\$ 396,538</u>	<u>\$ 82,312</u>

OpSec Security, Inc. Group Medical Plan

Notes to Financial Statements
March 31, 2025 and 2024

Note 9 - Reconciliation of Financial Statements to the Form 5500 (continued)

The following is a reconciliation of claims paid per the financial statements to Form 5500 for the years ended March 31:

	<u>2025</u>	<u>2024</u>
Claims Paid, Net per the Financial Statements	\$ 2,078,900	\$ 2,597,483
Claims Payable		
Benefit obligation payable at beginning of year	(304,139)	(283,007)
Benefit obligation payable at end of year	<u>77,159</u>	<u>304,139</u>
Claims Paid per the Form 5500	<u>\$ 1,851,920</u>	<u>\$ 2,618,615</u>

Claims that have been processed and approved for payment at year-end, but not paid, and claims incurred, but not reported, are not considered liabilities under U.S. GAAP and; therefore, are not presented as liabilities or claims paid in the accompanying financial statements, but are recorded on the Form 5500 as a liability.

Note 10 - Subsequent Events

Plan management has evaluated subsequent events through January 9, 2026. This date is the date the financial statements were available to be issued. No material events subsequent to March 31, 2025 were noted.

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EIN: 84-1458633, Plan Number 503
 Schedule H, Line 4j - Schedule of Reportable Transactions
 Year Ended March 31, 2025

(a) Identity of Party Involved	(b) Description of Asset (Including Interest Rate and Maturity in Case of Loan)	(c) Purchase	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category 1 - Single Transaction Exceeds 5% of Value						
M&T Bank						
*	Wilmington U.S. Govt Money Market Class Institutional	\$ 61,897	\$ -	\$ 61,897	\$ 61,897	\$ -
*	Wilmington U.S. Govt Money Market Class Institutional	83,052	-	83,052	83,052	-
*	Wilmington U.S. Govt Money Market Class Institutional	41,518	-	41,518	41,518	-
*	Wilmington U.S. Govt Money Market Class Institutional	-	228,911	228,911	228,911	-
*	Wilmington U.S. Govt Money Market Class Institutional	19,217	-	19,217	19,217	-
*	Wilmington U.S. Govt Money Market Class Institutional	37,306	-	37,306	37,306	-
*	Wilmington U.S. Govt Money Market Class Institutional	-	226,503	226,503	226,503	-
*	Wilmington U.S. Govt Money Market Class Institutional	77,290	-	77,290	77,290	-
*	Wilmington U.S. Govt Money Market Class Institutional	30,945	-	30,945	30,945	-
*	Wilmington U.S. Govt Money Market Class Institutional	26,609	-	26,609	26,609	-
*	Wilmington U.S. Govt Money Market Class Institutional	43,273	-	43,273	43,273	-
*	Wilmington U.S. Govt Money Market Class Institutional	39,744	-	39,744	39,744	-
*	Wilmington U.S. Govt Money Market Class Institutional	-	219,651	219,651	219,651	-
*	Wilmington U.S. Govt Money Market Class Institutional	20,416	-	20,416	20,416	-
*	Wilmington U.S. Govt Money Market Class Institutional	24,676	-	24,676	24,676	-
*	Wilmington U.S. Govt Money Market Class Institutional	61,026	-	61,026	61,026	-
*	Wilmington U.S. Govt Money Market Class Institutional	65,933	-	65,933	65,933	-
*	Wilmington U.S. Govt Money Market Class Institutional	-	229,049	229,049	229,049	-
*	Wilmington U.S. Govt Money Market Class Institutional	93,391	-	93,391	93,391	-
*	Wilmington U.S. Govt Money Market Class Institutional	96,248	-	96,248	96,248	-
*	Wilmington U.S. Govt Money Market Class Institutional	27,459	-	27,459	27,459	-
*	Wilmington U.S. Govt Money Market Class Institutional	-	220,615	220,615	220,615	-
*	Wilmington U.S. Govt Money Market Class Institutional	153,666	-	153,666	153,666	-
*	Wilmington U.S. Govt Money Market Class Institutional	-	25,372	25,372	25,372	-
*	Wilmington U.S. Govt Money Market Class Institutional	85,724	-	85,724	85,724	-
*	Wilmington U.S. Govt Money Market Class Institutional	33,111	-	33,111	33,111	-
*	Wilmington U.S. Govt Money Market Class Institutional	43,674	-	43,674	43,674	-
*	Wilmington U.S. Govt Money Market Class Institutional	-	247,362	247,362	247,362	-
*	Wilmington U.S. Govt Money Market Class Institutional	47,408	-	47,408	47,408	-
*	Wilmington U.S. Govt Money Market Class Institutional	68,895	-	68,895	68,895	-
*	Wilmington U.S. Govt Money Market Class Institutional	31,813	-	31,813	31,813	-
*	Wilmington U.S. Govt Money Market Class Institutional	-	59,096	59,096	59,096	-
*	Wilmington U.S. Govt Money Market Class Institutional	57,890	-	57,890	57,890	-
*	Wilmington U.S. Govt Money Market Class Institutional	-	299,196	299,196	299,196	-
*	Wilmington U.S. Govt Money Market Class Institutional	43,697	-	43,697	43,697	-
*	Wilmington U.S. Govt Money Market Class Institutional	29,693	-	29,693	29,693	-
*	Wilmington U.S. Govt Money Market Class Institutional	55,393	-	55,393	55,393	-
*	Wilmington U.S. Govt Money Market Class Institutional	50,498	-	50,498	50,498	-
*	Wilmington U.S. Govt Money Market Class Institutional	60,421	-	60,421	60,421	-
*	Wilmington U.S. Govt Money Market Class Institutional	-	246,398	246,398	246,398	-
*	Wilmington U.S. Govt Money Market Class Institutional	63,494	-	63,494	63,494	-
*	Wilmington U.S. Govt Money Market Class Institutional	38,617	-	38,617	38,617	-
*	Wilmington U.S. Govt Money Market Class Institutional	104,826	-	104,826	104,826	-
*	Wilmington U.S. Govt Money Market Class Institutional	40,255	-	40,255	40,255	-
*	Wilmington U.S. Govt Money Market Class Institutional	-	262,905	262,905	262,905	-
*	Wilmington U.S. Govt Money Market Class Institutional	95,143	-	95,143	95,143	-
*	Wilmington U.S. Govt Money Market Class Institutional	88,457	-	88,457	88,457	-
*	Wilmington U.S. Govt Money Market Class Institutional	-	26,908	26,908	26,908	-
*	Wilmington U.S. Govt Money Market Class Institutional	56,797	-	56,797	56,797	-
*	Wilmington U.S. Govt Money Market Class Institutional	65,498	-	65,498	65,498	-
Category 3 - Series of Transactions in Same Security Exceeds 5% of Value						
M&T Bank						
*	Wilmington U.S. Govt Money Market Class Institutional	\$ 2,344,926 (27)	\$ -	\$ 2,344,926	\$ 2,344,926	\$ -
*	Wilmington U.S. Govt Money Market Class Institutional	\$ -	\$ 2,206,850 (47)	\$ 2,206,850	\$ 2,206,850	\$ -

The above information has been certified by Wilmington Trust, the custodian, as complete and accurate.

"Lease Rental" and "Expense Incurred with Transaction" are not applicable.

* Represents a party-in-interest.

OpSec Security, Inc. Group Medical Plan

EIN: 84-1458633, Plan Number 503

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

March 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Money Market Fund			
*	Wilmington Funds	Wilmington U.S. Govt Money Market Class Institutional	<u>\$ 472,045</u>	<u>\$ 472,045</u>
	Total Assets (Held at End of Year)		<u><u>\$ 472,045</u></u>	<u><u>\$ 472,045</u></u>

The above information has been certified by Wilmington Trust, the custodian, as complete and accurate.

* Represents a party-in-interest.