

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan 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). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2024 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025	
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
1a	Name of plan HALLSTAR SERVICES CORP. RETIREMENT INCOME PLAN
1b	Three-digit plan number (PN) ▶ 003
1c	Effective date of plan 10/01/1972
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) HALLSTAR SERVICES CORPORATION 120 SOUTH RIVERSIDE PLAZA SUITE 1400 CHICAGO, IL 60606-3911
2b	Employer Identification Number (EIN) 20-0924709
2c	Plan Sponsor's telephone number 312-554-7462
2d	Business code (see instructions) 325900

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.	07/13/2026	ALLAN KOCH
	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 ☒ 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	5 144
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) 144 6a(2) 146 6b 1 6c 3 6d 150 6e 0 6f 150 6g(1) 6g(2) 6h 14
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:

1A 3H

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **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 _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan HALLSTAR SERVICES CORP. RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF HALLSTAR SERVICES CORPORATION	D Employer Identification Number (EIN) 20-0924709
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 10 Day 01 Year 2024			
2	Assets:			
a	Market value	2a	25031718	
b	Actuarial value	2b	22528546	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	0	0	0
b	For terminated vested participants	0	0	0
c	For active participants	152	9486219	11043693
d	Total	152	9486219	11043693
4	If the plan is in at-risk status, check the box and complete lines (a) and (b). ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.45 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	890033	
b	Expected plan-related expenses	6b	86598	
c	Target normal cost	6c	976631	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Signature of actuary WESLEY J. WICKENHEISER, FSA,EA,MAAA Type or print name of actuary USI CONSULTING GROUP Firm name 435 N WHITTINGTON PKWY, SUITE 250 LOUISVILLE, KY 40222 Address of the firm	12/17/2025 Date 23-06598 Most recent enrollment number 502-815-5182 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	1763349	10062889
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	1763349	10062889
10 Interest on line 9 using prior year's actual return of <u>22.85</u> %	402925	2299370
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.38</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections	834942	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	1331332	12362259

Part III Funding Percentages

14 Funding target attainment percentage	14	80.00 %
15 Adjusted funding target attainment percentage	15	136.73 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	92.05 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 5.07 %	2nd segment: 5.33 %	3rd segment: 5.59 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 1
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions)	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute	

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes	☒ No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☐ Yes	☒ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	976631	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	976631	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	976631	0	976631
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☒ 2021
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection.
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025		
A Name of plan HALLSTAR SERVICES CORP. RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 HALLSTAR SERVICES CORPORATION	D Employer Identification Number (EIN) 20-0924709	

Part I	Service Provider Information (see instructions)
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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
ACADIAN FUNDS

04-2929221

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

AMERICAN FUNDS

95-1411037

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

DODGE & COX

94-1441976

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

FIDELITY

04-3107527

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

METROPOLITAN WEST FUNDS

95-4597302

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

OPPENHEIMER FUNDS

13-2527171

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

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

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

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)

PRINCIPAL

42-1520346

(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?
15 19 21 27 28 50 51 62	NONE	76356	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

(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 ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(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 ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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
(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
(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

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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan 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.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025		
A Name of plan HALLSTAR SERVICES CORP. RETIREMENT INCOME PLAN		B Three-digit plan number (PN) ▶ 003
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 HALLSTAR SERVICES CORPORATION		D Employer Identification Number (EIN) 20-0924709

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: CORE BOND CIT N			
b Name of sponsor of entity listed in (a): ALLSPRING			
c EIN-PN 94-3222878-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: ALLIANCE BERNSTEIN LG CAP GR CIT N			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 82-6249680-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 649563	
a Name of MTIA, CCT, PSA, or 103-12 IE: INTL EQ INDEX CIT N			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 52-2265229-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 656670	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK S&P MIDCAP INDEX CIT N			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 52-2265235-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1128923	
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK S&P 500 INDEX CIT N			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 94-3224211-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1721000	
a Name of MTIA, CCT, PSA, or 103-12 IE: DODGE & COX INTERMEDIATE BOND CIT N			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 47-6566265-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED TOTAL RETURN BOND CIT N			
b Name of sponsor of entity listed in (a): PRINCIPAL			
c EIN-PN 46-6584317-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	

a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VALUE CIT N

b Name of sponsor of entity listed in (a): PRINCIPAL

c EIN-PN 45-6648640-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 523570
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a Name of MTIA, CCT, PSA, or 103-12 IE: MULTI-MANAGER LDS CIT II

b Name of sponsor of entity listed in (a): PRINCIPAL

c EIN-PN 80-6049712-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15237552
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a Name of MTIA, CCT, PSA, or 103-12 IE: MULTI-MANAGER LDS CIT III

b Name of sponsor of entity listed in (a): PRINCIPAL

c EIN-PN 46-7074916-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3546344
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a Name of MTIA, CCT, PSA, or 103-12 IE: MULTI-MANAGER SMALL CAP CIT N

b Name of sponsor of entity listed in (a): PRINCIPAL

c EIN-PN 45-6648658-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 649631
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a Name of MTIA, CCT, PSA, or 103-12 IE: T-ROWE PRICE INST EQ INC MGD CIT N

b Name of sponsor of entity listed in (a): PRINCIPAL

c EIN-PN 46-6586666-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 520350
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: T-ROWE PRICE INST LCG MGD CIT N

b Name of sponsor of entity listed in (a): PRINCIPAL

c EIN-PN 45-6648614-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 645792
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025		
A Name of plan HALLSTAR SERVICES CORP. RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 HALLSTAR SERVICES CORPORATION	D Employer Identification Number (EIN) 20-0924709	

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.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	-9206	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	18145	14052
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	749428	215930
(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)	18901979	25279396
(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)	5371372	1659939
(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	25031718	27169317
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	25031718	27169317

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)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	7894	
(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)		7894
(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)	134788	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		134788
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	973081	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	973081	
(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)		1724730
(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)		265564
c Other income	2c		4440
d Total income. Add all income amounts in column (b) and enter total	2d		2137416

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1536	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	-78075	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		-76539
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)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	76356	
(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)		76356
j Total expenses. Add all expense amounts in column (b) and enter total	2j		-183

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2137599
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: **PLATFORM CPA'S**

(2) EIN: **88-4342576**

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.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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 568545.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 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.		OMB No. 1210-0110 2024 This Form is Open to Public Inspection.	
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025					
A Name of plan HALLSTAR SERVICES CORP. RETIREMENT INCOME PLAN				B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 HALLSTAR SERVICES CORPORATION				D Employer Identification Number (EIN) 20-0924709	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 41-6257133					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	0
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2024 v. 240311	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number_____.

Financial Statements and Independent Auditor's Report

Hallstar Services Corporation
Retirement Income Plan

September 30, 2025
and 2024



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INDEPENDENT AUDITOR'S REPORT

The Plan Administrator
Hallstar Services Corporation Retirement Income Plan

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

We have performed audits of the accompanying financial statements of Hallstar Services Corporation Retirement Income 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 statements of net assets available for benefits as of September 30, 2025 and 2024, and the related statement of changes in net assets available for benefits for the year ended September 30, 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 Hallstar Services Corporation Retirement Income 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 September 30, 2025, and for the year ended September 30, 2024, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

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 financial statements referred to above, 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.
- the information in the financial statements referred to above 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).

The firm of Philip+Rae & Associates, CPA's, which audited the financial statements of the Plan for the year ended September 30, 2024, was acquired by Platform CPA's, LLP effective November 4, 2024.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Hallstar Services Corporation Retirement Income 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 Hallstar Services Corporation Retirement Income Plan's ability to continue as a going concern for one year after the date the financial statements are 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 generally accepted auditing standards 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.

In performing an audit in accordance with generally accepted auditing standards, 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 Hallstar Services Corporation Retirement Income 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 Hallstar Services Corporation Retirement Income Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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.

Supplemental Schedules Required by ERISA

The supplemental schedule of Assets (Held at Year End) and Reportable Transactions is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits 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 generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, 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 schedule, other than the information in the supplemental schedule 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 schedule 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).

Platform CPAs, LLP

July 2, 2026

HALLSTAR SERVICES CORPORATION RETIREMENT INCOME PLAN

Statements of Assets Available for Benefits

September 30,	2025	2024
Assets		
Investments, at fair value:		
Money Market	\$ 215,930	\$ 749,428
Common/Collective Trusts	25,279,396	18,901,979
Mutual Funds	1,659,939	5,371,372
<i>Total investments</i>	27,155,265	25,022,779
Other receivables	14,052	18,145
<i>Total assets</i>	27,169,317	25,040,924
Liabilities		
Asset transfer due	-	9,206
Assets available for benefits	\$ 27,169,317	\$ 25,031,718

See accompanying notes to the financial statements.

HALLSTAR SERVICES CORPORATION RETIREMENT INCOME PLAN

Statements of Changes in Assets Available for Benefits

September 30,	2025	2024
Additions To Net Assets		
Investment income:		
Net realized and unrealized appreciation in fair value of investments	\$ 1,990,294	\$ 5,022,266
Interest and dividends	142,681	191,006
Other	4,440	8,889
<i>Total investment income</i>	2,137,415	5,222,161
Contributions	-	214,280
Deductions From Net Assets		
Benefits paid directly to participants	1,535	485,205
Annuity premium	-	2,666,760
Refund of benefits	(78,075)	-
Administrative expenses	76,356	86,598
<i>Total deductions from net assets</i>	(184)	3,238,563
Net increase (decrease)	2,137,599	2,197,878
Assets available for benefits at beginning of year	25,031,718	22,833,840
Assets available for benefits at end of year	\$27,169,317	\$25,031,718

See accompanying notes to the financial statements.

Note 1 – Description of the Plan

The following brief description of Hallstar Services Corporation Retirement Income is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

The Plan is a noncontributory defined benefit plan, which is administered by a pension committee composed of representatives of the Hallstar Services Corporation (the Company).

In accordance with the provisions of the Plan, all employees of the Company, other than union employees subject to a collective bargaining agreement and covered by a separate pension plan, are eligible to participate in the Plan after one year of service provided that the employee has attained the age of 21.

Contributions from the Company, which are funded currently, are recorded based on amounts approved by the Board of Directors of the Company and satisfy the minimum funding standards established by the Employee Retirement Income Security Act of 1974 (ERISA) plus any discretionary amounts as appropriate.

A participant's accrued benefits are vested upon completion of five years of service. Employees may elect to receive the value of their accumulated plan benefits as a lump-sum distribution if under \$50,000. A participant's annual retirement benefit is determined as .9% of average annual compensation not in excess of social security covered compensation for each year of service to a maximum of 35 years, plus 1.35% of average annual compensation in excess of social security covered compensation for each year of service to a maximum of 35 years. In no event, however, will the monthly pension be less than \$10 per year of service to a maximum of 35 years.

While the Company has not expressed any intent to discontinue its contributions to the Plan, it is free to do so at any time subject to the provisions of ERISA. In the event such discontinuance results in the termination of the Plan, the available net assets of the Plan will be allocated to participants' benefits as prescribed by ERISA, generally in the following order:

- a.) Certain annuity benefits that former employees or their beneficiaries are receiving or that employees eligible for retirement would have been receiving had they retired.
- b.) Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC), as discussed below.
- c.) All other vested benefits.
- d.) All nonvested benefits.

The PBGC guarantees most, but not all, vested retirement benefits and certain disability and survivors' pensions, up to a maximum monthly benefit of \$7,432 and \$7,108 for plan terminations during 2025 and 2024, respectively.

Note 2 - Summary of Significant Accounting Policies

Investment valuation using fair value measurements

The plan measures its investments at fair value. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants at the measurement date. See Note 6 for discussion of fair value measurements.

The fair value of substantially all of the Plan's investments is based on observable inputs, including readily available quoted market prices.

Note 2 - Summary of Significant Accounting Policies (continued)*Employer Contributions and Receivables*

Contributions from the Plan Sponsor are recognized as additions to net assets available for benefits when due, in accordance with the terms of the Plan and statutory funding requirements. Contributions are deemed receivable when they are formally approved by the Plan Sponsor or legally mandated under ERISA guidelines prior to the Plan's fiscal year-end, but not yet received by the trustee. As of September 30, 2025, and September 30, 2024, there were no employer contributions receivable due to the Plan.

The Plan evaluates its receivables for expected credit losses in accordance with ASC 326. The estimate of expected credit losses is based on historical experience, current conditions, and reasonable and supportable forecasts. No allowance for credit losses has been recorded as of September 30, 2025 and 2024, as management believes the receivables are fully collectible.

Investment transactions and investment income

Investment transactions of the Plan are recorded on the trade date. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date.

Actuarial present value of accumulated plan benefits

Accumulated plan benefits (Note 7) are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries; and (b) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on the employees' highest five-year average earnings during their last 10 years of credited service or the number of years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding the valuation date. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Date of managements review

Subsequent events have been evaluated through July 2, 2026, which is the date the financial statements were available to be issued.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan Administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Payment of benefits

Benefit payments to participants are recorded upon distribution.

Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses are included in net appreciation in fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

HALLSTAR SERVICES CORPORATION RETIREMENT INCOME PLAN

Notes to Financial Statements

Note 3 – Tax Status

The Internal Revenue Service ruled December 1, 1995, that the Plan qualified under Section 401(a) of the Internal Revenue Code (IRC) and, therefore, the related trust is not subject to tax under present income tax law. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan obtained its latest determination letter on October 29, 2015, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

Note 4 – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the statement of net assets available for benefits.

Note 5 – Investment Information

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan management instructed the plan's independent auditors to not perform any auditing procedures with respect to the following information certified by Principal Trust Company, the trustee of the plan, as complete and accurate, except for comparing such information certified by the trustee with information in the plan's financial statements and supplement Schedule H, line 4i – Schedule of Assets (Held at End of Year). The investments of the Plan at September 30, 2025 and 2024 are held, and all transactions therewith are initiated and executed, by the Trustee.

The investments held at September 30, 2025 and 2024 are as follows:

Fair Value at September 30,	2025	2024
Investments		
Common Collective Trusts	\$ 25,279,396	\$ 18,901,978
Mutual Funds	1,659,939	5,371,372
Receivables		
Accrued income	547	18,145
Total investments	\$ 26,939,882	\$ 24,291,495
Year Ended September 30,	2025	2024
Investment income – Interest and dividends	\$ 142,681	\$ 191,006
Net realized and unrealized appreciation (depreciation) in fair value of investments	1,990,294	5,022,266
Net investment return	\$ 2,132,975	\$ 5,213,272

HALLSTAR SERVICES CORPORATION RETIREMENT INCOME PLAN

Notes to Financial Statements

Note 6 – Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are 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 fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Following is a description of the valuation methodologies used for investments measured at fair value, including the general classification of such investments pursuant to the fair value hierarchy.

Level 1 Fair Value Measurements:

Mutual Funds – Investments in mutual funds sponsored by registered investment companies are valued based on exchange listed prices.

Level 2 Fair Value Measurements:

Common Collective Trusts – Common/Collective Trusts consist of pools of investments used by institutional investors to obtain exposure to equity and fixed income markets by investing in mutual funds and equity index funds. They are valued on the net asset value (NAV) as provided by the investment account manager as a practical expedient. There are no redemption restrictions on these funds.

		Fair Value Measurements at Reporting Date Using:		
		Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Unobservable Inputs
September 30, 2025	Fair Value	(Level 1)	(Level 2)	(Level 3)
Common Collective Trust	\$ 25,279,396	-	25,279,396	-
Mutual Funds	1,659,939	1,659,939	-	-
Total investments	\$ 26,939,335	\$ 1,659,939	\$ 25,279,396	\$ -

		Fair Value Measurements at Reporting Date Using:		
		Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Unobservable Inputs
September 30, 2024	Fair Value	(Level 1)	(Level 2)	(Level 3)
Common Collective Trust	18,901,978	-	18,901,978	-
Mutual Funds	5,371,372	5,371,372	-	-
Total investments	\$ 24,273,350	\$ 5,371,372	\$ 18,901,978	\$ -

HALLSTAR SERVICES CORPORATION RETIREMENT INCOME PLAN

Notes to Financial Statements

Note 7 – Accumulated Plan Benefits

An actuary from USI Consulting Group estimates the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. See the table below for the significant actuarial assumptions used in the valuations as of September 30, 2024. The change below in actuarial present value of accumulated plan benefits due to a plan amendment and purchase of an annuity for existing participants receiving benefits. The Plan was temporarily amended to allow participants who were not eligible for a lump sum payout to elect a lump sum payout from April 1, 2023 until October 1, 2023. The Plan also purchased an annuity for all existing participants in the payout stage to fund their pension benefits going forward in both 2023 and 2024, see Note 8,

The accumulated plan benefit information at October 1 is as follows:

	2025	2024
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 52,542	\$ -
Other participants	9,739,173	8,465,914
	9,791,715	8,465,914
Nonvested benefits	1,624,465	1,332,265
Total actuarial present value of accumulated plan benefits	\$ 11,416,180	\$ 9,798,179

	2025	2024
Actuarial present value of accumulated plan benefits at the beginning of the year:	\$ 9,798,179	\$ 10,519,099
Increase (decrease) during the year attributable to:		
Benefits accumulated	991,724	1,549,891
Interest	627,077	666,874
Actuarial assumptions change	-	-
Benefits paid	(800)	(2,937,685)
	1,618,001	(720,920)
Actuarial present value of accumulated plan benefits at the end of the year	\$ 11,416,180	\$ 9,798,179

Other significant assumptions underlying the actuarial computations for both 2025 and 2024 are:

	2025	2024
Expected long-term rate of return of plan assets	6.40%	6.40%
Expected rate of increase in compensation levels	4.00%	4.00%
Retirement	At normal retirement age (65)	

Note 7 – Accumulated Plan Benefits (continued)

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Note 8 – Annuity Purchase

In September 2023, the Plan purchased a nonparticipating annuity contract from a qualified life insurance carrier to irrevocably settle the pension benefit obligations for 153 retired participants. The annuity purchase transferred the responsibility for future benefit payments for these individuals from the Plan to the insurer. The effective date of the transaction was September 25, 2023, financial responsibility was transferred on October 1, 2023 and administrative responsibility was transferred on December 1, 2023.

The total cost of the annuity purchase was \$17,624,841, which was paid from existing plan assets. As a result of the transaction, the Plan's total benefit obligations and plan assets were each reduced by this amount.

In September 2024, the Plan again purchased a nonparticipating annuity contract from a qualified life insurance carrier to irrevocably settle the pension benefit obligations for 43 retired participants. The annuity purchase transferred responsibility for future benefit payments for these individuals from the Plan to the insurer. The effective date of the transaction was September 30, 2024, financial responsibility was transferred on October 1, 2024 and administrative responsibility was transferred on December 1, 2024.

The total cost of the annuity purchase was \$2,666,760, which was paid from existing plan assets. As a result of the transaction, the Plan's total benefit obligations and plan assets were each reduced by this amount.

This annuity purchase represents a settlement of pension obligations as defined under ASC 960, *Plan Accounting—Defined Benefit Pension Plans*. However, no gain or loss is recognized in the Plan's financial statements in connection with the transaction, in accordance with applicable accounting standards.

The Plan administrator reviewed the financial strength of the insurance company selected to ensure the security of the participants' future benefit payments.

SUPPLEMENTAL SCHEDULES

HALLSTAR SERVICES CORPORATION
RETIREMENT INCOME PLAN
EIN 20-0924709
Plan Number : 003
Schedule H, Line 4i - Schedule of Assets (Held at Year End)
September 30, 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
	* Principal	215,930 Short Term Investment Fund A	\$ 215,930	\$ 215,930
	* Principal	36,030 Alliance Bernstein Large Cap Growth CIT	394,006	649,563
	* Principal	18,590 Blackrock Intl EQ Index CIT N	434,014	656,670
	* Principal	12,517 Blackrock S&P Midcap Index CIT N	587,640	1,128,923
	* Principal	5,520 Blackrock S&P 500 Index CIT N	560,937	1,721,000
	* Principal	14,903 MFS Value Fund CIT N	191,812	523,570
	* Principal	769,585 Multi-Manager Liability Driven Solution CIT II	14,860,849	15,237,552
	* Principal	262,325 Multi-Manager Liability Driven Solution CIT III	3,445,936	3,546,345
	* Principal	24,526 Multi-Manager Small Cap CI CIT N	413,794	649,631
	* Principal	17,692 T Rowe Price Inst. Equity Income Managed CIT N	232,125	520,350
	* Principal	8,370 T Rowe Price Inst. Large Cap Growth Managed CIT N	236,184	645,792
	American Funds	7,565 Europacific Growth Fund Class R6 #2616	473,099	488,175
	Dodge & Cox	7,403 Dodge & Cox International Stock Fund #1048	328,587	487,123
	Dodge & Cox	931 Dodge & Cox Stock Fund #145	187,300	259,372
	Fidelity	31,737 Emerging Markets Index Fund Class FAI	333,138	425,270
	<i>Total investments</i>		<u>\$ 22,895,351</u>	<u>\$ 27,155,266</u>

* Party in interest

HALLSTAR SERVICES CORPORATION
RETIREMENT INCOME PLAN
EIN 20-0924709
Plan Number: 003
Schedule H, Line 4j - Schedule of Reportable Transactions
Year Ended September 30, 2025

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling or Withdrawal Price	Cost of Assets	Current Value of Assets on Transaction Date	Net Gain (Loss)
<u>Single Transactions</u>						
Principal	Blackrock S&P 500 Index CIT N	N/A	1,673,115	586,030	1,673,115	1,087,085
Metropolitan West	Total Return Bond Fund CL I #512	N/A	2,643,317	2,893,854	2,643,317	(250,537)
Principal	Dodge & Cox International Bond Fund CIT	N/A	2,644,344	2,287,802	2,644,344	356,542
Principal	Multi-Manager LDS CIT III	3,676,832	N/A	3,676,832	3,676,832	-
Principal	Federated Total Return Bond Fund CIT N	N/A	2,641,399	2,358,814	2,641,399	282,585
AllSpring	Core Bond CIT N	N/A	2,643,770	2,398,227	2,643,770	245,543
Principal	Multi-Manager LDS CIT II	14,576,013	N/A	14,576,013	14,576,013	-
<u>Aggregated Transactions</u>						
Principal	Short Term Investment Fund	439,583	N/A	439,583	439,583	-
Principal	Short Term Investment Fund	N/A	973,080	973,080	973,080	-
Principal	Blackrock S&P Midcap Index CIT N	212,652	N/A	212,652	212,652	-
Principal	Blackrock S&P Midcap Index CIT N	N/A	1,263,322	689,275	1,263,222	573,947
Principal	Blackrock S&P 500 Index CIT N	226,697	N/A	226,697	226,697	-
Principal	Blackrock S&P 500 Index CIT N	N/A	2,087,756	730,238	2,087,756	1,357,518
Metropolitan West	Total Return Bond Fund CL I #512	559,096	N/A	559,096	559,096	-
Metropolitan West	Total Return Bond Fund CL I #512	N/A	2,817,274	3,087,998	2,817,274	(270,724)
Principal	Dodge & Cox International Bond Fund CIT	454,937	N/A	454,937	454,937	-
Principal	Dodge & Cox International Bond Fund CIT	N/A	2,799,463	2,423,601	2,799,463	375,862
Principal	Multi-Manager LDS CIT III	3,740,222	N/A	3,740,222	3,740,222	-
Principal	Multi-Manager LDS CIT III	N/A	300,949	294,287	300,949	6,662
Principal	Federated Total Return Bond Fund CIT N	455,452	N/A	455,452	455,452	-
Principal	Federated Total Return Bond Fund CIT N	N/A	2,795,618	2,498,422	2,795,618	297,196
AllSpring	Core Bond CIT N	457,315	N/A	457,315	457,315	-
AllSpring	Core Bond CIT N	N/A	2,808,668	2,550,269	2,808,668	258,399
Principal	Multi-Manager LDS CIT II	14,895,645	N/A	14,895,645	14,895,645	-
Principal	Multi-Manager LDS CIT II	N/A	35,569	34,797	35,569	772



Schedule of Active Participant Data

AGE GROUP	YEARS OF SERVICE									
	Under 1	1 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40 - UP
1 - 24	Number	1								
	Avg Comp*	N/A								
25 - 29	Number	20	1							
	Avg Comp*	N/A	N/A							
30 - 34	Number	16	6	2						
	Avg Comp*	N/A	N/A	N/A						
35 - 39	Number	13	1	1	1					
	Avg Comp*	N/A	N/A	N/A	N/A					
40 - 44	Number	7	2	1						
	Avg Comp*	N/A	N/A	N/A						
45 - 49	Number	7	4	1		1	2			
	Avg Comp*	N/A	N/A	N/A		N/A	N/A			
50 - 54	Number	7	2	1		1	5			
	Avg Comp*	N/A	N/A	N/A		N/A	N/A			
55 - 59	Number	12	2	3	1		3	1	1	
	Avg Comp*	N/A	N/A	N/A	N/A		N/A	N/A	N/A	
60 - 64	Number	12	2	1	2		1			1
	Avg Comp*	N/A	N/A	N/A	N/A		N/A			N/A
65 - 69	Number	2	1		1		1	1	1	
	Avg Comp*	N/A	N/A		N/A		N/A	N/A	N/A	
70 - UP	Number									
	Avg Comp*									

* Average compensation is omitted since the plan has fewer than 1,000 active participants.

Summary of Actuarial Assumptions and Methods

Mortality Rates

(Prescribed by Code §430)

IRS Generational Mortality Tables with Pre and Post Commencement Rates with projected mortality improvements after year 2006 under Projection Scale MP-2021 (male and female scales)

Mortality table for ASC 960 calculation

(Selected by plan sponsor)

Pri-2012 Total Dataset Mortality with generational mortality improvements after year 2012 under Projection Scale MP-2021 (Separate scales used for males and females and based on participant status)

Withdrawal Rates

(gains and losses from this source are reviewed to assess reasonableness)

2003 Society of Actuaries' Pension Plan Turnover Study (Select and Ultimate Table). Withdrawal rates equal zero when a participant attains early retirement eligibility.

Disablement Rates

None

Retirement Rates

(gains and losses from this source are reviewed to assess reasonableness)

	<u>Age</u>	<u>Rate</u>
Active and current deferred vested participants are assumed to retire according to the following rates or at age 60 and beyond if age plus service is greater than or equal to 90.	55	5.0%
	56-59	2.5%
	60-61	7.5%
	62	15.0%
	63-64	10.0%
	65	100.0%

Salary Scale

(gains and losses from this source are reviewed to assess reasonableness)

4.00% per annum

Rate of Investment Return

	Segment 1 (0 to 5 Years)	Segment 2 (5 to 20 Years)	Segment 3 (More than 20 Years)
Adjusted 24-Mo. Avg. Segment Rates	5.07% per annum	5.33% per annum	5.59% per annum
Minimum Funding Target Liability (prescribed by Code §430)			
Unadjusted 24-Mo. Avg. Segment Rates	5.07% per annum	5.33% per annum	5.36% per annum
Maximum Deductible Liability			
Low-Default-Risk Obligation Measurement (LDROM)			
PBGC Variable Premium Liability (alternative method) (prescribed by Code §430)			
Other Measurements			
Plan termination value (prescribed by Code §417(e))	4.50% per annum	4.96% per annum	5.40% per annum
ASC 960 (selected by plan sponsor)	6.40% per annum	6.40% per annum	6.40% per annum

Actuarial Valuation Method

Unit Credit as prescribed by Code §430

Maximum Deductible Contribution as prescribed by Code §404(o)

Asset Valuation Method

(Prescribed by Code §430)

As selected by the plan sponsor, market value adjusted for any accruals and further adjusted for weighted gains and losses during the prior 2 years. Weighted gains and losses for each plan year reflect interest at the applicable third segment rate. The resulting value shall not be more than 110% or less than 90% of market value.

Form of Payment

(gains and losses from this source are reviewed to assess reasonableness)

	Life Only	Life with 10 Years Certain	Joint and 100% Survivor
Active retirements	45%	15%	40%
Future vested deferred	45%	15%	40%
Future deaths	100%	0%	0%
Current vested deferred	45%	15%	40%

Provision for Expenses

Replacement of previous plan year's administrative expenses

Other Assumptions

Marital status at benefit commencement – 85% married with spouses assumed to be the same age as the participant.

Top-Heavy status – not top-heavy.

Current Code §401(a)(17) compensation limitation – \$345,000.

Current Code §415(b) annual benefit limitation – \$275,000.

Cost-of-Living escalation for Code §401(a)(17) and 415(b) – none as prescribed by Code §1.412(c)(3)-1(d)(1).

Changes in Assumptions from Prior Actuarial Valuation

	<i>Previous</i>	<i>Current</i>
Minimum Funding Target	Three Segment Yield Curve	Three Segment Yield Curve
Segment Rates	(4.75%, 5.00% & 5.74%)	(5.07%, 5.33% & 5.59%)

Reason: In recognition of interest rate environment as measured by methodology set forth in Code §430(h)(2).

	<i>Previous</i>	<i>Current</i>
Unadjusted 24-Month Average	Three Segment Yield Curve	Three Segment Yield Curve
Segment Rates (1 Month	(3.62%, 4.46% & 4.52%)	(5.07%, 5.33% & 5.36%)
Lookback)		

Reason: In recognition of interest rate environment as measured by methodology set forth in Code §430(h)(2).

Single Transactions

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense	(h) Current Value			(i) Net Gain or (Loss)
					Incurred with Transaction	(g) Cost of Asset	of Asset on Transaction Date		
Principal	Blackrock S&P 500 Index Cit N	N/A	1,673,115	0	0	586,030	1,673,115	1,087,085	
Metropolitan West	Total Return Bond Fund Class I #512	N/A	2,643,317	0	0	2,893,854	2,643,317	(250,537)	
Principal	Dodge & Cox Intermediate Bond Cit N	N/A	2,644,344	0	0	2,287,802	2,644,344	356,542	
Principal	Multi-Manager LDS Cit III	3,676,832	N/A	0	0	3,676,832	3,676,832	0	
Principal	Federated Total Return Bond Cit N	N/A	2,641,399	0	0	2,358,814	2,641,399	282,585	
Principal	Allspring Core Bond Cit N	N/A	2,643,770	0	0	2,398,227	2,643,770	245,543	
Principal	Multi-Manager LDS Cit II	14,576,013	N/A	0	0	14,576,013	14,576,013	0	

Series of Transactions

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense		(h) Current Value		(i) Net Gain or (Loss)
					Incurred with Transaction	(g) Cost of Asset	of Asset on Transaction Date		
Principal	Short Term Investment Fund A	439,583	N/A	0	0	439,583	439,583	0	
Principal	Short Term Investment Fund A	N/A	973,080	0	0	973,080	973,080	0	
Principal	Blackrock S&P Midcap Index Cit N	212,652	N/A	0	0	212,652	212,652	0	
Principal	Blackrock S&P Midcap Index Cit N	N/A	1,263,322	0	0	689,275	1,263,322	574,047	
Principal	Blackrock S&P 500 Index Cit N	226,697	N/A	0	0	226,697	226,697	0	
Principal	Blackrock S&P 500 Index Cit N	N/A	2,087,756	0	0	730,238	2,087,756	1,357,518	
Metropolitan West	Total Return Bond Fund Class I #512	559,096	N/A	0	0	559,096	559,096	0	
Metropolitan West	Total Return Bond Fund Class I #512	N/A	2,817,274	0	0	3,087,998	2,817,274	(270,724)	
Principal	Dodge & Cox Intermediate Bond Cit N	454,937	N/A	0	0	454,937	454,937	0	
Principal	Dodge & Cox Intermediate Bond Cit N	N/A	2,799,463	0	0	2,423,601	2,799,463	375,862	
Principal	Multi-Manager LDS Cit III	3,740,222	N/A	0	0	3,740,222	3,740,222	0	
Principal	Multi-Manager LDS Cit III	N/A	300,949	0	0	294,287	300,949	6,662	
Principal	Federated Total Return Bond Cit N	455,452	N/A	0	0	455,452	455,452	0	
Principal	Federated Total Return Bond Cit N	N/A	2,795,618	0	0	2,498,422	2,795,618	297,196	
Principal	Allspring Core Bond Cit N	457,315	N/A	0	0	457,315	457,315	0	
Principal	Allspring Core Bond Cit N	N/A	2,808,668	0	0	2,550,269	2,808,668	258,399	
Principal	Multi-Manager LDS Cit II	14,895,645	N/A	0	0	14,895,645	14,895,645	0	
Principal	Multi-Manager LDS Cit II	N/A	35,569	0	0	34,797	35,569	772	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan HALLSTAR SERVICES CORP. RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Hallstar Services Corporation	D Employer Identification Number (EIN) 20-0924709
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month 10 Day 01 Year 2024	
2 Assets:	
a Market value	2a 25,031,718
b Actuarial value	2b 22,528,546
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Vested Funding Target (3) Total Funding Target
a For retired participants and beneficiaries receiving payment	0 0 0
b For terminated vested participants	0 0 0
c For active participants	152 9,486,219 11,043,693
d Total	152 9,486,219 11,043,693
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 5.45%
6 Target normal cost	
a Present value of current plan year accruals	6a 890,033
b Expected plan-related expenses	6b 86,598
c Target normal cost	6c 976,631

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE WESLEY J. WICKENHEISER, FSA, EA, MAAA Type or print name of actuary USI CONSULTING GROUP Firm name 435 N WHITTINGTON PKWY, SUITE 250 LOUISVILLE KY 40222 Address of the firm	 12/17/2025 Date 2306598 Most recent enrollment number 502-815-5182 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2024
v. 240311

Description of Weighted Average Retirement Age

Retirement for actives between ages 55 – 65 are assumed at the following rates:

(1) Age	(2) Rate of Retirement	(3) Lives	(4) Retirees	(5) (1) * (4)
55	5.00%	100.0000	5.0000	275.00
56	2.50%	95.0000	2.3750	133.00
57	2.50%	92.6250	2.3156	131.99
58	2.50%	90.3094	2.2577	130.95
59	2.50%	88.0517	2.2013	129.88
60	7.50%	85.8504	6.4388	386.33
61	7.50%	79.4116	5.9559	363.31
62	15.00%	73.4557	11.0184	683.14
63	10.00%	62.4373	6.2437	393.35
64	10.00%	56.1936	5.6194	359.64
65	100.00%	50.5742	50.5742	3,287.32
Sum of Column 5				6,273.91
				÷ 100
Weighted Normal Retirement Age				62.74

Participants are assumed to retire according to the rates shown above or at age 60 and beyond if age plus service is greater than or equal to 90.

This summary is not a Summary Plan Description or a plan document. You should not rely solely on this summary in making a determination of eligibility for the plan or its benefits.

Summary of Provisions of the Plan

Effective Date and Plan Year

The plan was established effective October 1, 1972, with the latest plan restatement effective October 1, 2014. The plan year ends on each September 30, which coincides with the Employer's fiscal year end.

Eligibility

Each eligible employee becomes a participant in the plan on the April 1 or October 1 coincident with or next following completion of (i) twelve consecutive months of employment and (ii) attainment of age 21, regardless of the number of hours worked. Nonresident aliens, employees covered by a collective bargaining unit, leased employees, and employees of controlled group members not adopting the plan, are ineligible for the plan.

Service

Service credited for benefit and vesting purposes means the number of whole years and whole months (not necessarily consecutive), with 12 months equaling one year and 30 days equaling one month in the case of combining fractional periods.

Compensation

Compensation for plan purposes means total cash compensation, including overtime, but excluding incentive compensation and bonuses paid after October 1, 2010, and excluding reimbursements or other expense allowances, fringe benefits, deferred benefits, deferred profit sharing allocation and special payments such as medical. A participant's annual compensation for plan purposes is limited as required under Code §401(a)(17).

Accrued Benefit

The accrued benefit is the monthly benefit with payments beginning at normal retirement that has been earned due to compensation and benefit service as of any determination date. The accrued benefit is payable for the life of the participant, and is computed in the same manner as for normal retirement, using the participant's Average Annual Compensation and benefit service as of the date of determination, and Social Security Covered Compensation determined by assuming the current taxable wage base will remain constant for all future years.

Normal Retirement

Condition

The normal retirement date is the first day of the calendar month coincident with or next following the participant's 65th birthday.

Benefit

The normal retirement benefit, 1/12th of which is payable monthly for the life of the participant, is equal to the Greater of the following:

- > 0.9% of your Average Annual Compensation multiplied by years of service up to a maximum of 35 years, plus
- > 0.45% of your Average Annual Compensation in excess of your Social Security Covered Compensation multiplied by years of service up to a maximum of 35 years.

And

- > \$120 multiplied by years of service up to a maximum of 35 years.

“Average Annual Compensation” is the average annual compensation of a participant for the highest annual earnings for the 5 consecutive calendar years out of the final 10 years prior to retirement. The partial year of employment following the last complete calendar year may be used if it improves the average.

“Social Security Covered Compensation” is the average of the taxable wage bases for the 35 years ending with the year the participant attains Social Security retirement age.

Early Retirement

Condition

A participant may retire early after he has attained age 55 and completed at least 10 plan years of service.

Benefit

Upon making a written request, the participant's benefit may commence at any time after his termination of employment. If the benefit is to commence immediately, the deferred benefit is multiplied by a factor (table below) based on age for payments starting before age 65. Benefits are not reduced if the participant retires after attainment of age 60 and age plus plan years of service is greater than or equal to 90.

<u>Age</u>	<u>Factor</u>	<u>Age</u>	<u>Factor</u>
64	96%	59	69%
63	92%	58	64%
62	88%	57	59%
61	81%	56	55%
60	74%	55	51%

Late Retirement

Condition

A participant may choose to postpone his retirement beyond his normal retirement date, in which event no benefit shall be payable until actual retirement.

Benefit

The participant's benefit, commencing on the first day of the month following his actual date of retirement, shall be the benefit computed using the participant's compensation and benefit service earned as of his actual retirement date.

Death Before Retirement

Condition

In the event of the death of a participant after becoming eligible for a vested benefit under the plan, and while either (i) actively employed by the employer, or (ii) on deferred vested status but prior to receiving any retirement benefits, the participant's surviving spouse will receive the benefit described below.

Benefit

The monthly benefit is payable on the first day of the calendar month following the participant's date of death or the earliest date the participant could have elected benefit payments to commence, whichever is later, and continues for the lifetime of the surviving spouse. The benefit is determined as 50% of the benefit the participant would have received if the participant had terminated employment the day before his death (or on his actual date of termination if earlier), had lived to the benefit commencement date, and elected an immediate joint and 50% to survivor benefit. A participant actively employed after normal retirement date may elect an alternative benefit option for purposes of the death benefit.

Termination of Employment

Condition

If a participant terminates his employment after completing 5 or more years of vesting service, he is entitled to a deferred vested benefit with payment commencing on his normal retirement date. Upon completion of 10 years of service, a participant may elect a reduced benefit with payment commencing the first day of the month in which he attains age 55.

Benefit

The amount of the benefit is calculated as the product of a vesting percentage and the accrued benefit determined as of the participant's date of termination. If the benefit is to commence at age 55, the deferred benefit is multiplied by a factor (table above for early retirement) based on age for payments starting before age 65.

The vesting percentage is determined from the following table.

<u>Years of Vesting Service</u>	<u>Vesting Percentage</u>
Less than 5	0%
5 or more	100%

Other Termination of Employment

If employment is otherwise terminated before retirement, no benefits are provided under the plan.

Top-Heavy Status

If in any year the plan is determined to be top heavy, a minimum accrued benefit will be determined for each participant equal to 2% of the average compensation, multiplied by the participant's years of service during which the plan is top heavy, limited to 10 such years.

Optional Modes of Benefit Payments

Subject to the applicable plan conditions, a participant may select an optional method of benefit payment, in lieu of the prescribed life income, which is actuarially equivalent thereto. The purpose of the optional method is to permit the guarantee of retirement income payments for a different period of time (i.e., 5 years, 10 years or life income only) or to provide a continued life income to a surviving beneficiary after the death of the participant (for example, 50%, 75%, or 100% of the participant's actuarially reduced retirement income from the plan). However, if no option is elected and the participant is married at the date the benefit commences, the monthly benefit will automatically be paid in the form of a 50% joint and survivor annuity.

If the actuarial equivalent single sum amount due a terminated participant is less than \$50,000, such amount may be distributed to the participant in lieu of any other benefits under the plan.

Actuarial Equivalence

Actuarial equivalent values shall be computed based on the UP-1984 Mortality Table, offset 3 years for joint and survivor options, and an interest rate of 6½%. For purposes of determining single sum benefits, such benefit shall not be less than the amount based on the mortality and interest rates, as defined under Code Section 417(e)(3), in effect for the month of August preceding the date of distribution.

Contributions to the Plan

The employer contributes actuarially determined amounts to finance the plan benefits. No contributions by participating employees are required.

Investment of Plan Funds

The assets of the pension plan will be invested by the trustee in accordance with the terms of the trust agreement.

(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
*	Principal	Short Term Investment Fund A	215,930	215,930
*	Principal	36,030.198 shares, Alliance Large Cap Growth Cit N	394,006	649,563
*	Principal	18,590.023 shares, Blackrock International Equity Index Cit N	434,014	656,670
*	Principal	12,517.154 shares, Blackrock S&P Midcap Index Cit N	587,640	1,128,923
*	Principal	5,519.591 shares, Blackrock S&P 500 Index Cit N	560,937	1,721,000
*	Principal	14,903.230 shares, MFS Value Cit N	191,812	523,570
*	Principal	769,584.993 shares, Multi-Manager Liability Driven Solution Cit II	14,860,849	15,237,552
*	Principal	262,324.927 shares, Multi-Manager Liability Driven Solution Cit III	3,445,936	3,546,345
*	Principal	24,525.845 shares, Multi-Manager Small Cap Cit N	413,794	649,631
*	Principal	17,692.068 shares, T Rowe Price Inst. Equity Income Managed Cit N	232,125	520,350
*	Principal	8,370.387 shares, T Rowe Price Inst. Large Cap Growth Managed Cit N	236,184	645,792
	American Funds	7,565.084 shares, Europacific Growth Fund Class R6 #2616	473,099	488,175
	Dodge & Cox	7,403.084 shares, International Stock Fund #1048	328,587	487,123
	Dodge & Cox	931.251 shares, Stock Fund #145	187,300	259,372
	Fidelity	31,736.542 shares, Emerging Markets Index Fund, Class FAI #2344	333,138	425,270

* Party in interest

(a) Identity of issue, borrower, lessor, or similar party	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Cost of Acquisitions	(d) Proceeds of Dispositions
None			