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

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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

D Check box if filing under:
- [X] 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
SOLIDARITY CENTER RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/01/1972

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)
AMERICAN CENTER FOR INTERNATIONAL

1130 CONNECTICUT AVENUE, NW SUITE 8
WASHINGTON, DC 20036

2b Employer Identification Number (EIN) 52-1984713

2c Plan Sponsor's telephone number 202-974-8340

2d Business code (see instructions) 813000

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.	10/13/2026	YOSEF NEGASI
	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 [X] 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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	271
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	**6a(1)**	186
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	109
b	Retired or separated participants receiving benefits	**6b**	9
c	Other retired or separated participants entitled to future benefits	**6c**	80
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	198
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	2
f	Total. Add lines **6d** and **6e**.	**6f**	200
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	256
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	191
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	0
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 Characteristic Codes in the instructions:

2E 2F 2G 2J 3D 2T 2S

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

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

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

a Pension Schedules

- **(1)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 1
- **(4)** [X] **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 2025 Form M-1 annual report. If the plan was not required to file the 2025 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 A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
SOLIDARITY CENTER RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN CENTER FOR INTERNATIONAL

D Employer Identification Number (EIN)
52-1984713

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	YH1175	206	01/01/2025	12/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
5174	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

MMA SECURITIES LLC
PO BOX 9497
NEW YORK, NY 10087

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
5174			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	2223641
5	Current value of plan's interest under this contract in separate accounts at year end	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b	Balance at the end of the previous year			7b	2886732
c	Additions: (1) Contributions deposited during the year	7c(1)	95296		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	39545		
	(4) Transferred from separate account	7c(4)	322759		
	(5) Other (specify below)	7c(5)	597		
	▶ *				
	(6)Total additions			7c(6)	458197
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	3344929
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	988925		
	(2) Administration charge made by carrier	7e(2)	7438		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	996363
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	2348566

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
SOLIDARITY CENTER RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN CENTER FOR INTERNATIONAL

D Employer Identification Number (EIN)
52-1984713

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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?
64	SERIVCE PROVIDER	92394	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

MMA SECURITIES LLC

PO BOX 9497
NEW YORK, NY 10087

(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?
55	BROKER/DEALER	0	Yes [X] No [ ]	Yes [ ] No [X]	64003	Yes [ ] No [X]

(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

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(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 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

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
SOLIDARITY CENTER RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN CENTER FOR INTERNATIONAL

D Employer Identification Number (EIN)
52-1984713

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)	252573	251057
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	31907388	32855475
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	2886732	2348566
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	35046693	35455098
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	35046693	35455098

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)	25000	
(B) Participants	2a(1)(B)	1338953	
(C) Others (including rollovers)	2a(1)(C)	217991	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1581944
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(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)	18502	
(F) Other	2b(1)(F)	39545	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		58047
(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)	1117460	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1117460
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(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)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		3589064
c Other income	2c		108
d Total income. Add all **income** amounts in column (b) and enter total	2d		6346623
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5774597	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		5774597
f Corrective distributions (see instructions)	2f		71227
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)	91583	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	361	
(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)	450	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		92394
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5938218
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		408405
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) [X] 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) [X] 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: CALIBRE CPA GROUP PLLC **(2)** EIN: 47-0900880

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.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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 _____.

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

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
SOLIDARITY CENTER RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
AMERICAN CENTER FOR INTERNATIONAL

D Employer Identification Number (EIN)
52-1984713

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**

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): 71-0294708

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**

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**

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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702844A .

AMERICAN CENTER FOR INTERNATIONAL LABOR SOLIDARITY

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2025

AMERICAN CENTER FOR INTERNATIONAL LABOR SOLIDARITY

CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2025 AND 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
American Center for International Labor Solidarity

Opinion

We have audited the accompanying consolidated financial statements of the American Center for International Labor Solidarity (Solidarity Center) and the related Education Fund of the American Center for International Labor Solidarity (the Fund), collectively "the Center", which comprise the consolidated statements of financial position as of December 31, 2025 and 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Center as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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 Consolidated Financial Statements section of our report. We are required to be independent of the Center 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 audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 and Government 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, including omissions, 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 consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the consolidated 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 consolidated financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Center'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 consolidated financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for a reasonable period of time.

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.

Calibre CPA Group, PLLC

Bethesda, MD
September 21, 2026

AMERICAN CENTER FOR INTERNATIONAL LABOR SOLIDARITY

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2025 AND 2024

	2025	2024
Assets		
Current assets		
Cash and cash equivalents	$ 12,526,386	$ 11,858,062
Federal awards receivable	4,757,798	1,345,575
Other receivables	125,342	201,829
Advances - field offices	740,673	1,372,687
Advances - employees	319,794	551,595
Prepaid expenses and other	378,795	696,611
Total current assets	18,848,788	16,026,359
Investments	12,596,702	8,806,271
Furniture and equipment, net of accumulated depreciation of $539,467 and $462,916, respectively	116,327	192,878
Leasehold improvements, net of accumulated amortization of $2,147,123 and $1,859,971, respectively	1,011,549	1,298,701
Operating right-of-use asset	13,618,955	15,178,436
Security deposit	656,505	773,032
Total assets	$ 46,848,826	$ 42,275,677
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	$ 13,661,439	$ 11,546,501
Refundable advances - federal awards	5,778,238	3,042,193
Refundable advances - nonfederal awards	3,699,245	2,299,785
Liability for postretirement benefits	189,274	223,587
Operating lease liability, current portion	2,564,392	2,498,508
Total current liabilities	25,892,588	19,610,574
Noncurrent liabilities		
Liability for postretirement benefits, net of current portion	910,388	1,062,117
Operating lease liability, net of current portion	13,893,133	15,651,068
Total liabilities	40,696,109	36,323,759
Net assets		
Without donor restrictions	6,130,788	5,929,989
With donor restrictions	21,929	21,929
Total net assets	6,152,717	5,951,918
Total liabilities and net assets	$ 46,848,826	$ 42,275,677

See accompanying notes to consolidated financial statements.

AMERICAN CENTER FOR INTERNATIONAL LABOR SOLIDARITY

CONSOLIDATED STATEMENTS OF ACTIVITIES

YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue						
Federal awards	$ 51,657,026	$ -	$ 51,657,026	$ 78,303,944	$ -	$ 78,303,944
In-kind contributions for federal awards	3,098	-	3,098	278,668	-	278,668
Contributions from the AFL-CIO	300,000	-	300,000	300,000	-	300,000
Other contributions	2,160,463	-	2,160,463	1,518,537	-	1,518,537
Net investment return	1,124,630	-	1,124,630	985,682	-	985,682
Total support and revenue	55,245,217	-	55,245,217	81,386,831	-	81,386,831
Expenses						
Program services						
Africa	5,242,193	-	5,242,193	7,979,516	-	7,979,516
Americas	10,447,232	-	10,447,232	16,931,790	-	16,931,790
Asia	10,564,938	-	10,564,938	13,014,555	-	13,014,555
Europe	5,557,728	-	5,557,728	8,544,603	-	8,544,603
Middle East and North Africa	3,410,906	-	3,410,906	5,261,849	-	5,261,849
Global	12,471,384	-	12,471,384	14,689,671	-	14,689,671
Total program services	47,694,381	-	47,694,381	66,421,984	-	66,421,984
Supporting services						
Management and general	7,117,916	-	7,117,916	12,994,399	-	12,994,399
Bids and proposals	176,515	-	176,515	740,297	-	740,297
Total supporting services	7,294,431	-	7,294,431	13,734,696	-	13,734,696
Total expenses	54,988,812	-	54,988,812	80,156,680	-	80,156,680
Change in net assets before other items	256,405	-	256,405	1,230,151	-	1,230,151
Other items						
Other components of net periodic postretirement benefit cost	345,146	-	345,146	356,412	-	356,412
Postretirement-related changes other than net periodic postretirement benefit cost	(400,752)	-	(400,752)	(336,246)	-	(336,246)
Change in net assets	200,799	-	200,799	1,250,317	-	1,250,317
Net assets						
Beginning of year	5,929,989	21,929	5,951,918	4,679,672	21,929	4,701,601
End of year	$ 6,130,788	$ 21,929	$ 6,152,717	$ 5,929,989	$ 21,929	$ 5,951,918

See accompanying notes to consolidated financial statements.

AMERICAN CENTER FOR INTERNATIONAL LABOR SOLIDARITY

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2025

	Program Services							Supporting Services				
	Africa	Americas	Asia	Europe	Middle East/ North Africa	Global	Total Program Services	Management and General	Bids and Proposals	Total Supporting Services	Common Costs	Total
Salaries	$ 2,386,166	$ 3,970,673	$ 3,553,203	$ 2,219,867	$ 1,516,854	$ 4,419,509	$ 18,066,272	$ 3,215,367	$ 90,352	$ 3,305,719	$ 272,950	$ 21,644,941
Fringe benefits	972,261	1,457,032	1,408,635	1,058,292	572,691	2,754,846	8,223,757	1,752,555	52,255	1,804,810	275,997	10,304,564
Other benefits	291,422	975,506	718,633	370,483	223,319	199,788	2,779,151	243,745	80	243,825	-	3,022,976
Contractual services	79,105	383,159	82,548	240,920	126,700	195,272	1,107,704	755,881	11,065	766,946	7,970	1,882,620
Consultants	30,582	354,262	167,387	105,868	65,781	876,765	1,600,645	-	-	-	-	1,600,645
Travel	461,603	648,106	391,408	405,153	221,003	581,209	2,708,482	(26,224)	1,700	(24,524)	-	2,683,958
Space and utilities	162,525	193,900	204,175	91,012	72,773	373,796	1,098,181	21,392	-	21,392	1,739,389	2,858,962
Supplies and equipment	32,533	19,526	29,196	7,440	13,116	26,392	128,203	62,731	-	62,731	48,294	239,228
Communications	72,143	36,136	30,450	5,325	12,842	25,125	182,021	62,311	-	62,311	5,990	250,322
Sub-awards	26,906	447,896	266,520	339,658	42,129	452,002	1,575,111	-	-	-	-	1,575,111
Other direct costs	559,532	1,675,799	3,279,015	593,849	389,978	1,581,737	8,079,910	355,921	1,103	357,024	-	8,436,934
Participant costs	-	-	-	-	-	5,292	5,292	-	-	-	-	5,292
Unallowable/nonreimbursable costs	(46,513)	-	(28,094)	(42,309)	-	232,345	115,429	-	-	-	-	115,429
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	364,732	364,732
In-kind contributions	-	3,525	(427)	-	-	-	3,098	-	-	-	-	3,098
Subtotal direct costs	5,028,265	10,165,520	10,102,649	5,395,558	3,257,186	11,724,078	45,673,256	6,443,679	156,555	6,600,234	2,715,322	54,988,812
Common cost allocation	213,928	281,712	462,289	162,170	153,720	747,306	2,021,125	674,237	19,960	694,197	(2,715,322)	-
	5,242,193	10,447,232	10,564,938	5,557,728	3,410,906	12,471,384	47,694,381	7,117,916	176,515	7,294,431	-	54,988,812
Postretirement costs other than service	-	-	-	-	-	(345,146)	(345,146)	-	-	-	-	(345,146)
	$ 5,242,193	$ 10,447,232	$ 10,564,938	$ 5,557,728	$ 3,410,906	$ 12,126,238	$ 47,349,235	$ 7,117,916	$ 176,515	$ 7,294,431	$ -	$ 54,643,666

See accompanying notes to consolidated financial statements.

AMERICAN CENTER FOR INTERNATIONAL LABOR SOLIDARITY

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2024

	Program Services							Supporting Services				
	Africa	Americas	Asia	Europe	Middle East/ North Africa	Global	Total Program Services	Management and General	Bids and Proposals	Total Supporting Services	Common Costs	Total
Salaries	$ 3,219,573	$ 6,431,852	$ 4,693,457	$ 2,720,076	$ 2,313,968	$ 4,594,766	$ 23,973,692	$ 5,860,321	$ 432,755	$ 6,293,076	$ 171,460	$ 30,438,228
Fringe benefits	1,205,114	1,671,742	1,429,443	954,274	763,123	2,635,321	8,659,017	2,983,001	208,649	3,191,650	217,708	12,068,375
Other benefits	326,237	1,271,265	629,114	370,635	398,896	158,646	3,154,793	294,757	2,411	297,168	-	3,451,961
Contractual services	149,125	1,145,488	472,933	1,108,299	235,852	559,764	3,671,461	1,493,354	90,638	1,583,992	19,464	5,274,917
Consultants	137,940	796,129	539,607	154,399	179,145	1,146,961	2,954,181	-	-	-	-	2,954,181
Travel	1,521,802	2,589,252	1,117,302	944,936	782,878	2,364,315	9,320,485	235,797	1,436	237,233	1,903	9,559,621
Space and utilities	214,558	447,559	441,927	227,773	103,981	23,558	1,459,356	22,744	-	22,744	2,044,886	3,526,986
Supplies and equipment	132,700	143,204	145,794	95,516	61,110	54,488	632,812	177,802	1,091	178,893	63,397	875,102
Communications	89,172	68,839	53,745	13,626	19,500	38,613	283,495	101,653	100	101,753	6,027	391,275
Sub-awards	267,754	1,521,344	2,318,445	1,206,192	97,734	2,165,899	7,577,368	-	-	-	-	7,577,368
IVP/EP participants cost	417,369	539,398	657,686	533,242	190,033	721,091	3,058,819	756,805	56	756,861	-	3,815,680
Other direct costs	-	-	-		-	-	-	-	-	-	-	-
Unallowable/nonreimbursable costs	156,295	-	56,188	84,173	-	(711,223)	(414,567)	-	-	-	-	(414,567)
Depreciation and amortization	-	-	-	-	-	-	-	-	-	-	363,547	363,547
In-kind contributions	-	67,077	209,247	-	-	(2,318)	274,006	-	-	-	-	274,006
Subtotal direct costs	7,837,639	16,693,149	12,764,888	8,413,141	5,146,220	13,749,881	64,604,918	11,926,234	737,136	12,663,370	2,888,392	80,156,680
Common cost allocation	141,877	238,641	249,667	131,462	115,629	939,790	1,817,066	1,068,165	3,161	1,071,326	(2,888,392)	-
	7,979,516	16,931,790	13,014,555	8,544,603	5,261,849	14,689,671	66,421,984	12,994,399	740,297	13,734,696	-	80,156,680
Postretirement costs other than service	-	-	-	-	-	(356,412)	(356,412)	-	-	-	-	(356,412)
	$ 7,979,516	$ 16,931,790	$ 13,014,555	$ 8,544,603	$ 5,261,849	$ 14,333,259	$ 66,065,572	$ 12,994,399	$ 740,297	$ 13,734,696	$ -	$ 79,800,268

See accompanying notes to consolidated financial statements.

AMERICAN CENTER FOR INTERNATIONAL LABOR SOLIDARITY

CONSOLIDATED STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
Cash flows from operating activities		
Federal awards received	$ 50,980,848	$ 77,773,770
Contribution from AFL-CIO	300,000	300,000
Other contributions received	3,636,410	2,079,305
Interest income received	583,918	319,302
Payments to vendors, suppliers, and employees	(51,583,133)	(78,890,709)
Net cash provided by operating activities	3,918,043	1,581,668
Cash flows from investing activities		
Purchases of property and equipment	-	-
Purchases of investments	(4,099,351)	(1,662,011)
Proceeds from sales and maturities of investments	849,632	561,355
Net cash used for investing activities	(3,249,719)	(1,100,656)
Net change in cash and cash equivalents	668,324	481,012
Cash and cash equivalents		
Beginning of year	11,858,062	11,377,050
End of year	$ 12,526,386	$ 11,858,062
Supplemental disclosure of cash flow information		
Right-of-use asset received in exchange for lease liabilities	$ -	$ 4,078,893
Lease liability received in exchange for right-of-use assets	$ -	$ 4,078,893

See accompanying notes to consolidated financial statements.

NOTE 1. PRINCIPLES OF CONSOLIDATION, ORGANIZATION, AND NATURE OF BUSINESS

The accompanying consolidated financial statements include the accounts of the American Center for International Labor Solidarity (Solidarity Center) and the related Education Fund of the American Center for International Labor Solidarity (the Fund), collectively "the Center". These entities are related through common control and common economic interests. All significant intercompany transactions have been eliminated in consolidation.

Solidarity Center is a non-profit group committed to stimulating international labor solidarity. Solidarity Center was created on July 1, 1997 to better the conditions of working men and women by, among other things, and not limited to, developing and carrying out charitable, educational and social programs and projects relating to the international free trade union movement throughout the globe, and furthering the major aims and objectives of free trade unionism and trade unions, and other purposes of labor organizations. For the years ended December 31, 2025 and 2024, 93% and 97% of Solidarity Center's total support and revenue, excluding in-kind contributions, was derived from federal awards from the United States Agency for International Development, the National Endowment for Democracy, and the United States Departments of Labor and State, respectively.

The Fund is a non-profit group committed to stimulating international labor solidarity. The Fund was created on July 1, 1997, to better the conditions of working men and women by developing and carrying out charitable and educational programs and projects. For the years ended December 31, 2025 and 2024, the Fund's support and revenue was primarily derived from private grants and contributions.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the Center's significant accounting and reporting policies. The summary is presented to assist in understanding the consolidated financial statements.

Method of Accounting - The consolidated financial statements are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Consolidated Financial Statement Presentation - Consolidated financial statement presentation follows the recommendations of U.S. generally accepted accounting principles in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), *Not-for-Profit Entities - Presentation of Financial Statements*. Under those principles, the Center is required to report information regarding its financial position and activities according to two classes of net assets - net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions - These net assets are available to finance the general operations of the Center. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Center, the environment in which it operates, and the purposes specified in its organizing documents.

Net assets with donor restrictions - These net assets result from contributions and other inflows of assets, the use of which by the Center is limited by donor-imposed time or purpose restrictions that are either temporary or perpetual. At December 31, 2025 and 2024, the Center had no net assets subject to perpetual donor restrictions.

Cash and Cash Equivalents - For purposes of the consolidated statements of cash flows, cash equivalents include funds invested in money market accounts without withdrawal restrictions.

Investments - Investments consist of cash held for long-term purposes, certificates of deposit, mutual funds, and corporate bonds, and are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Purchases and sales of investments are reported on a trade-date basis. Interest and dividends are recognized as they are earned. Unrealized gains and losses are included in the change in net assets in the accompanying consolidated statements of activities. All investment income is reported net of related investment expenses.

Furniture, Equipment, and Leasehold Improvements - Furniture and equipment are recorded at cost and depreciated on a straight-line basis over their estimated useful lives. Leasehold improvements are carried at cost less accumulated amortization. Amortization expense is computed using the straight-line method over the life of the lease or estimated useful life of the improvement, whichever is less.

Revenue Recognition - Grant funds are deemed to be earned and recognized as revenue when the Center has incurred expenses in compliance with the specific grant terms. Grant funds received prior to being expended are reported as a refundable advance; grant funds expended prior to their receipt result in a contribution receivable.

The fair value of donated services and other costs related to matching requirements on federal awards are reported in the consolidated financial statements as in-kind contributions and as program expenses.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions - Contributions received are reported as increases in net assets without donor restrictions unless received with donor stipulations that require the assets be used for specific purposes or in specific time periods. Contributions of services are recognized if the services require specialized skills. All donor-restricted contributions are reported as an increase in net assets with donor restrictions, unless the restrictions are met in the same reporting period, in which case the contributions are reported as an increase in net assets without donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.

Tax Status - Solidarity Center and the Fund are exempt from federal income taxes under Section 501(c)(5) and 501(c)(3), respectively, of the Internal Revenue Code, except on net income, if any, from unrelated business activities. Solidarity Center and the Fund account for income taxes in accordance with the ASC Topic *Income Taxes*. These provisions provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity's consolidated financial statements and prescribe a threshold of "more likely than not" for recognition and derecognition of tax positions taken or expected to be taken in a tax return. The Center performed an evaluation of uncertain tax positions for the years ended December 31, 2025 and 2024, and determined that there were no matters that would require recognition in the consolidated financial statements or that may have an effect on its tax-exempt status. As of December 31, 2025, the statute of limitations for tax years 2022 through 2024 remains open with the U.S. federal and state jurisdictions in which the Center files returns.

Management Estimates and Assumptions - The preparation of consolidated financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts and disclosures. Actual results could differ from those estimates.

Functional Allocation of Expenses - The costs of providing the various programs and supporting activities of the Center have been summarized on a functional basis in the consolidated statements of activities and functional expenses. Costs that can be specifically identified with a final cost objective are charged directly to that activity. Other costs are allocated among the program and supporting services benefited based on management's best estimates. Salaries and related fringe benefits are allocated based on employee time and effort studies. Other common costs such as occupancy, depreciation, and related infrastructure costs are also allocated based on employee time and effort studies.

NOTE 3. LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

As part of the Center's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Center invests excess cash in a portfolio of investments designed to maximize net investment return with acceptable risk to principal. The following table represents the Center's financial assets available to meet cash needs for general expenditures within one year as of December 31, 2025 and 2024.

	2025	2024
Total financial assets at end of year		
Cash and cash equivalents	$ 12,526,386	$ 11,858,062
Federal awards receivable	4,757,798	1,345,575
Other receivables	125,342	201,829
Investments	12,596,702	8,806,271
Total financial assets at end of year	30,006,228	22,211,737
Less: amounts unavailable for general expenditures within one year		
Amounts subject to donor-imposed restrictions	(21,929)	(21,929)
Total financial assets available for general expenditures within one year	$ 29,984,299	$ 22,189,808

NOTE 4. INVESTMENTS AND FAIR VALUE MEASUREMENTS

The following is a summary of investments held as of December 31, 2025 and 2024 as well as the components of net investment return for each of the years then ended:

	2025		2024	
	Cost	Fair Value	Cost	Fair Value
Cash	$ 981,348	$ 981,348	$ 1,175,418	$ 1,175,418
Certificates of deposit	-	-	755,000	772,658
Mutual funds	9,649,961	11,615,354	5,376,415	6,858,195
Total investments	$ 10,631,309	$ 12,596,702	$ 7,306,833	$ 8,806,271

	2025	2024
Interest and dividends	$ 634,250	$ 371,132
Realized gains	53,093	21,872
Unrealized gains	494,715	635,177
Less: investment fees	(57,428)	(42,499)
	$ 1,124,630	$ 985,682

NOTE 4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

Accounting standards governing fair value measurements clarify the definition of fair value for financial reporting, establish a framework for measuring fair value and require certain disclosures about the use of fair value measurements. The standards also establish a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability. The three levels of the fair value hierarchy are described below:

Level 1 - Quoted prices in active markets for identical investments.

Level 2 - Other significant observable inputs (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.).

Level 3 - Significant unobservable inputs (including the Center's own assumptions in determining the fair value of investments).

The following tables set forth by level, within the fair value hierarchy, the Center's investments at fair value as of December 31, 2025 and 2024:

	Total Investments at 12/31/2025	Quoted Market Prices for Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash	$ 981,348	$ 981,348	$ -	$ -
Mutual funds	11,615,354	11,615,354	-	-
Total investments	$ 12,596,702	$ 12,596,702	$ -	$ -

	Total Investments at 12/31/2024	Quoted Market Prices for Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash	$ 1,175,418	$ 1,175,418	$ -	$ -
Certificates of deposit	772,658	-	772,658	-
Mutual funds	6,858,195	6,858,195	-	-
Total investments	$ 8,806,271	$ 8,033,613	$ 772,658	$ -

Following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024.

Mutual funds - The investments in mutual funds are valued at the daily closing price as reported by the fund. These investments invest principally in equity securities, fixed-income instruments, and short-term investments in accordance with each portfolio's investment objectives.

NOTE 4. INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

Certificates of deposits - The carrying amount approximates fair value because the instruments are liquid in nature.

NOTE 5. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions resulted from contributions received with donor-imposed restrictions. At December 31, 2025 and 2024, the Center had net assets with donor restrictions of $21,929, related to contributions to disaster relief and a scholarship program.

NOTE 6. RETIREMENT PLANS

The Center sponsors the Solidarity Center Staff Retirement Plan (Staff Plan) and the Solidarity Center Bargaining Unit Retirement Plan (Bargaining Unit Plan), collectively "the Plans." The Plans cover substantially all employees of the Center that reside in the United States. The Plans are both defined contribution profit sharing plans, including a 401(k)-deferral option. The Center no longer makes employer contributions based on an employee's earnings, but rather at the rate of $16.67 per month per covered employee. However, the Plans continue to accept contributions from eligible employees up to the maximum amount based on Internal Revenue Service (IRS) limitations and to maintain existing participant accounts. Each employee selects their own investment options in a variety of funds offered under each plan for both the employer's contribution and their own elective deferral.

Effective July 1, 2004, the Solidarity Center began participating in the AFL-CIO Staff Retirement Plan (the Plan), a multiemployer defined benefit pension plan. The risks of participating in a multiemployer plan differs from those of a single employer plan in that assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers. In addition, if a participating employer stops contributing to the Plan, the unfunded obligations of the Plan may be borne by the remaining participating employers. If the Center chooses to stop participating in the Plan, the Center may be required to pay the Plan an amount based on its funded status, referred to as withdrawal liability.

The Center's participation in the Plan for the annual periods ended December 31, 2025 and 2024 is outlined in the table on the next page. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three-digit plan number, if applicable. The most recent Pension Protection Act (PPA) zone status available in 2025 and 2024 is for the Plan's year end at June 30, 2024 and 2023, respectively. The zone status is based on information received from the Plan and is certified by the Plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented. The last column lists the expiration date of the participation agreement to which the Center and the Plan are subject.

NOTE 6. RETIREMENT PLANS (CONTINUED)

Pension Plan	EIN/ Plan Number	PPA Zone Status 2025	PPA Zone Status 2024	FIP/RP Status Pending/ Implemented	Contributions by the Center 2025	Contributions by the Center 2024	Contributions by the Center 2023	Surcharge Imposed	Expiration Date of Participation Agreement
AFL-CIO Staff Retirement Plan	53-0228172/ 001	Green	Green	N/A	$4,530,706	$5,373,256	$4,484,754	No	N/A

For the years ended December 31, 2025 and 2024, the Center contributed to the Plan at the rate of 28% of employees' salaries, totaling $4,530,706 and $5,373,256, respectively. The Center was listed in the Plan's Form 5500 as providing more than 5% of the total contributions for the Plan's years ended June 30, 2025 and 2024. The Center currently has no intention of withdrawing from any of the multiemployer pension plans in which they participate.

NOTE 7. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Center is responsible for providing postretirement health care and life insurance benefits to all employees and retirees of predecessor institutes who had vested in these retiree benefits as of June 30, 1997. The Center provided these benefits under a multiemployer plan through August 31, 2003, and the cost of these benefits was recognized as expense when premiums were paid. These benefits are not offered to current employees. On September 1, 2003, the Center began providing these benefits under a single employer plan.

Postretirement benefit costs for the years ended December 31, 2025 and 2024 include the following components:

	2025	2024
Interest cost	$ 54,337	$ 66,909
Recognized actuarial gain	(399,483)	(423,321)
Total postretirement benefit cost (credit)	$ (345,146)	$ (356,412)

The accumulated postretirement benefit obligation at December 31, 2025 and 2024 is as follows:

	2025	2024
Postretirement benefit obligation	$ 1,099,662	$ 1,285,704
Fair value of plan assets	-	-
Excess of postretirement benefit obligation over plan assets	1,099,662	1,285,704
Unrecognized prior service cost	-	-
Unrecognized net actuarial gain	-	-
Accrued postretirement benefit cost	$ 1,099,662	$ 1,285,704

NOTE 7. POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)

Weighted-average assumptions used to determine benefit obligations at end of year:

	2025	2024
Discount rate	4.45%	5.00%
Rate of compensation increase	N/A	N/A

Weighted-average assumptions used to determine net benefit cost for the year:

Discount rate	5.00%	4.50%
Rate of compensation increase	N/A	N/A
Expected long-term return on plan assets	N/A	N/A

The net actuarial gain that will be amortized from net assets without restrictions into net periodic benefit cost during 2026 is $(309,301).

The above postretirement benefit costs do not represent the actual amounts paid (net of estimated Medicare Part D subsidies) of $241,648 and $296,708, for the years ended December 31, 2025 and 2024, respectively.

The assumed health care cost trend rates used to measure the expected cost of benefits for the year ended December 31, 2025, were assumed to be 6.00% for both medical and drug not Medicare eligible and for medical and drug Medicare eligible, and 3% for dental/vision. Thereafter, rates for increases in medical and drug costs were assumed to gradually increase until they reach 4.50% in 2032. An increase in the assumed health care cost trend of 1% would increase the 2025 expense by $1,524 and the postretirement benefit obligation by $34,398 as of 2026. A decrease of 1% would decrease the 2025 expense by $(1,427) and the pension benefit obligation by $(32,413).

Expected employer contributions for 2026 are $194,006. Total expected benefit payments for the next 10 fiscal years are as follows:

Year ending December 31,	2026	$ 194,006
	2027	177,419
	2028	159,860
	2029	142,073
	2030	124,363
	Years 2031 - 2035	385,764

NOTE 8. RELATED PARTY TRANSACTIONS

The American Federation of Labor and Congress of Industrial Organizations (AFL-CIO) is related to the Center by certain common board members. The AFL-CIO made unrestricted contributions of $300,000 to the Center during the years ended December 31, 2025 and 2024.

NOTE 9. UNINSURED CASH

The Center maintains its funds in bank demand deposit accounts that are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per bank, and in a money market account, which is not federally insured. At December 31, 2025, the Center had cash balances at financial institutions that exceeded the balance insured by the FDIC by approximately $12,016,000. The Center has not experienced any losses on its cash balances.

NOTE 10. LEASE COMMITMENTS

The Center leases office space for its headquarters in Washington, D.C., and for its field offices around the world. Agreements for field offices are generally for terms that do not exceed one year. Total rent expense related to field office agreements was $18,588 for 2025 and $40,373 for 2024.

In December of 2015, the Center entered into a new lease for its D.C. headquarters office space commencing December 1, 2016 and expiring December 31, 2027. That agreement provided for abatement of the base monthly rent during the first 13 months of the lease term, with annual increases in the base rent of 2.5%. During 2019, the Center entered into an agreement to lease additional space in the same building through December 1, 2024, with monthly rent abated for four months in 2019. These agreements were amended during 2020, and the Center vacated the space leased in 2019 and agreed to occupy additional space commencing January 1, 2021, while also extending the lease term for the original space through December 31, 2031. Monthly rent for 2021 on the additional space will be abated by the landlord. The entire amount due under the terms of the leases will be recognized in the consolidated financial statements pro-rata over the lease terms. Amounts expensed in excess of actual cash payments required are reflected as a deferred rent liability.

In April 2022, the Center leased additional space at the 9th floor of the same building for a period of 41 months effective the date of handover of the premises which was 1st of September 2022. The lease requires a security deposit for the additional space of $41,910. In 2024 the lease has been extended to December 2032.

In addition, as part of the leases, the landlord provided the Center with an allowance for tenant improvements in the amount of $1,957,380. The improvements have been reported as an asset in the accompanying consolidated statements of financial position. The Center's total rent expense for the years ended December 31, 2025 and 2024 was $1,716,781 and $1,896,949, respectively. The maturity of the lease liabilities under the Center's operating lease as of December 31, 2025, are as follows on the next page:

NOTE 10. LEASE COMMITMENTS (CONTINUED)

Year Ending	Operating Lease
2026	$ 2,564,392
2027	2,629,631
2028	2,695,372
2029	2,763,971
2030	2,831,825
Thereafter	5,914,949
Undiscounted future cash flows	19,400,140
Less: effects of discounting	(2,942,615)
Lease liability recognized	$ 16,457,525

Supplemental qualitative information related to operating leases is as follows:

Operating Leases	Year Ended December 31, 2025
Cash paid for amounts included in the measurement of lease liabilities - operating cash flows	$ 2,498,508
Weighted-average lease term (years)	7 years
Weighted-average discount rate	4.64%

Lease costs related to the Center's operating leases as of December 31, 2025 is as follows:

Operating lease cost fixed rent expense	$ 2,365,939

NOTE 11. COMMITMENTS AND CONTINGENCIES

Grants, contracts, and awards revenue is primarily generated from U.S. Government grants and cost reimbursable contracts. The grants and contracts are subject to audit by various governmental agencies. No provision for possible adjustments resulting from audits has been made in the accompanying consolidated financial statements because in the opinion of management, such adjustments, if any, would not have a material effect on the consolidated financial statements.

NOTE 12. SUBSEQUENT EVENTS REVIEW

Subsequent events have been evaluated through September 21, 2026, which is the date the consolidated financial statements were available to be issued. This review and evaluation revealed no other material events or transactions which would require an adjustment to or disclosure in the accompanying consolidated financial statements except as noted above.

VOYA FINANCIAL

Attachment to 2025 Form 5500

Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
SOLIDARITY CENTER RETIREMENT PLAN
EIN# 003
Plan# 771175
As of December 31, 2025

(a)	(b) Identity of issue, borrower,lessor or similar party	(c) Description of investments including maturity date,rate of interest, collateral, par, or maturity date	(d)Cost	(e) Current Value
	Amer Fnds EUPAC Fund R6	Registered Investment Company		$96,523
	Amer Fnds New Perspective R6	Registered Investment Company		$410,719
	Baird Core Plus Bond Fund Ins	Registered Investment Company		$1,006,471
	Baron Real Estate Fund R6	Registered Investment Company		$129,959
	Calvert Balanced Fund R6	Registered Investment Company		$1,918
	Calvert Income Fund I	Registered Investment Company		$5,496
	Calvert Intl Equity Fund R6	Registered Investment Company		$644
	Calvert Short Duration In R6	Registered Investment Company		$5,243
	Calvert US MC Cr Rsp Idx Fd R6	Registered Investment Company		$2,081
	DFA Emerging Markets Pt Ins	Registered Investment Company		$174,930
	DFA Emrg Mkts Soc Cr Eq Pt Ins	Registered Investment Company		$14,463
	DFA Large Cap Intl Port Ins	Registered Investment Company		$211,797
	DFA US Targeted Vl Port Ins	Registered Investment Company		$652,605
	Dodge & Cox Global Bond Fund X	Registered Investment Company		$280,307
	FMI Common Stock Fund Inc.	Registered Investment Company		$1,542
	Fidelity Adv Equity Growth Z	Registered Investment Company		$219,799
	Fidelity US Sustain Index Inst	Registered Investment Company		$20,515
	FullThlr Bhvrl Sm-Cp Gr Fd R6	Registered Investment Company		$198,414
	JPMorgan US Equity Fund R6	Registered Investment Company		$4,026,014
	JPMorgan US Sm Comp Fd R6	Registered Investment Company		$7,195
	MFS Intl Intrinsic Val Fnd R6	Registered Investment Company		$115,671
	PGIM Jennison Md Cp Grw Fd R6	Registered Investment Company		$171,193
	PIMCO Income Fund Ins	Registered Investment Company		$473,171

VOYA FINANCIAL

Attachment to 2025 Form 5500

Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
SOLIDARITY CENTER RETIREMENT PLAN
EIN# 003
Plan# 771175

	Principal High Yield Fnd R6	Registered Investment Company		$235,448
	Putnam Lrg Cp Val Fd - Cl R6	Registered Investment Company		$41,736
	Putnam Sustainable Leaders R6	Registered Investment Company		$5,726
	Vangrd 500 Index Fund Adm	Registered Investment Company		$2,220,429
	Vangrd Dev Mkts Index Fd Adm	Registered Investment Company		$786,031
	Vangrd Energy Index Fund Adm	Registered Investment Company		$30,099
	Vangrd Explorer Fund Adm	Registered Investment Company		$1,256,828
	Vangrd GNMA Fund Adm	Registered Investment Company		$88,976
	Vangrd Growth Index Fund Adm	Registered Investment Company		$6,222,173
	Vangrd Infl-Prt Secs Fund Adm	Registered Investment Company		$219,356
	Vangrd Materials Index Fd Adm	Registered Investment Company		$31,078
	Vangrd Mid-Cap Index Fund Adm	Registered Investment Company		$401,065
	Vangrd Mid-Cap Vl Indx Fnd Adm	Registered Investment Company		$255,333
	Vangrd Small-Cap Index Fnd Adm	Registered Investment Company		$413,098
	Vangrd St-Trm Treasury Fnd Inv	Registered Investment Company		$143,022
	Vangrd Trgt Retire 2020 Fd	Registered Investment Company		$1,004,575
	Vangrd Trgt Retire 2025 Fd	Registered Investment Company		$1,623,824
	Vangrd Trgt Retire 2030 Fd	Registered Investment Company		$2,409,918
	Vangrd Trgt Retire 2035 Fd	Registered Investment Company		$2,221,664
	Vangrd Trgt Retire 2040 Fd	Registered Investment Company		$1,207,396
	Vangrd Trgt Retire 2045 Fd	Registered Investment Company		$813,113
	Vangrd Trgt Retire 2050 Fd	Registered Investment Company		$939,915
	Vangrd Trgt Retire 2055 Fd	Registered Investment Company		$528,580
	Vangrd Trgt Retire 2060 Fd	Registered Investment Company		$499,733
	Vangrd Trgt Retire 2065 Fd	Registered Investment Company		$55,746
	Vangrd Trgt Retire 2070 Fd	Registered Investment Company		$2,145
	Vangrd Trgt Retire Inc Fd	Registered Investment Company		$453,598
	Vangrd Value Index Fund Adm	Registered Investment Company		$512,052

Attachment to 2025 Form 5500

Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
SOLIDARITY CENTER RETIREMENT PLAN
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*	Voya Fixed Account (4062)	Insurance Company General Account		$2,348,566
*	Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		$6,148
	LOAN FUND	Participant Loans - Rates 8.00% to 8.50%		$251,057
	TOTAL			$35,455,098

*** denotes party-in-interest**
Column (d) is not required as the Plan investments are totally participant directed.