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. . . . . ▶ [ ]

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
MILLER PRODUCTS, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 12/01/1969

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)
MILLER PRODUCTS, INC.

450 COURTNEY RD.
SEBRING, OH 44672

2b Employer Identification Number (EIN) 34-1351168

2c Plan Sponsor's telephone number 330-938-2134

2d Business code (see instructions) 332700

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.	10/15/2026	MARK CURRY
	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:

a Sponsor's name

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	398
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)**	314
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	295
b	Retired or separated participants receiving benefits	**6b**	2
c	Other retired or separated participants entitled to future benefits	**6c**	52
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	349
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	349
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)**	381
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)**	344
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	9
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 2K 2S 2T 3D

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)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(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)** [X] **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
MILLER PRODUCTS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
MILLER PRODUCTS, INC.

D Employer Identification Number (EIN)
34-1351168

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
JOHN HANCOCK LIFE INSURANCE COMPANY U.S.A.

(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
01-0233346	65838	106182	538	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
0	18046

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

DEFINITI LLC

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	18046	TPA FEES & COMPENSATION	5

(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	
5	Current value of plan's interest under this contract in separate accounts at year end	5	26829637

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. Specify nature of costs ▶	6d	

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

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

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

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

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

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ 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
MILLER PRODUCTS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
MILLER PRODUCTS, INC.

D Employer Identification Number (EIN)
34-1351168

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EDWARD D, JONES & CO., L.P.

43-0345811

(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?
26	RIA	50376	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

JOHN HANCOCK LIFE INSURANCE CO USA

01-0233346

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 28 59 60 62 63 67 68	RECORDKEEPER	17676	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WILSHIRE ASSOCIATES INC

95-2755361

(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?
26	RIA	5037	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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
MILLER PRODUCTS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
MILLER PRODUCTS, INC.

D Employer Identification Number (EIN)
34-1351168

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2065 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346-000	P	48409

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2060 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346-000	P	291036

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2055 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346-000	P	135383

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2050 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346-000	P	343528

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2045 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346-000	P	276728

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2040 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346-000	P	665199

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2035 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346-000	P	844533

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2030 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 624003

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2025 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 798839

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2020 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 165935

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2015 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 512

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2010 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7067

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER AGGRESSIVE LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 397036

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER GROWTH LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 955921

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER BALANCED LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1384454

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER MODERATE LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 573483

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER CONSERV LS

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 249938

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA US TARGETED VALUE FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 255550

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA U.S. SMALL CAP FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 121368

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5932170

a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 270159

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 193465

a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM JENNISON MID CAP GROWTH

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 989851

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VALUE FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 770440

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL CAP GROW INDEX

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1998631

a Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL WORLD GROWTH & INCOME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 817740

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS FUNDAMENTAL INV

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22781

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW PERSPECTIVE

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1452779

a Name of MTIA, CCT, PSA, or 103-12 IE: FUNDAMENTAL LARGE CAP VALUE

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 481385

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 844868

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 92325

a Name of MTIA, CCT, PSA, or 103-12 IE: AF AMERICAN BALANCED FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 862278

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR TOTAL BOND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1096709

a Name of MTIA, CCT, PSA, or 103-12 IE: TEMPLETON GLOBAL BOND FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 112044

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 747912

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SHORT-TERM FEDERAL

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1548674

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTIMANAGER 2070 LIFETIME

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 200

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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
MILLER PRODUCTS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
MILLER PRODUCTS, INC.

D Employer Identification Number (EIN)
34-1351168

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	10632	20484
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	274731	181347
(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)	758101	863243
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	24113143	26829637
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(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	25156607	27894711
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	25156607	27894711

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)	181347	
(B) Participants	2a(1)(B)	658947	
(C) Others (including rollovers)	2a(1)(C)	108223	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		948517
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)	58588	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		58588
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		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)		3624100
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		4631205
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1748799	
(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)		1748799
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	144302	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		144302
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1893101
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2738104
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: HIRTH NORRIS & GARRISON LLP **(2)** EIN: 31-1158488

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		500000
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
MILLER PRODUCTS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
MILLER PRODUCTS, INC.

D Employer Identification Number (EIN)
34-1351168

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... | 1 | 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 01-0233346

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 Q703214A .

MILLER PRODUCTS, INC. 401(K) PLAN

FINANCIAL STATEMENTS

* * * * *

DECEMBER 31, 2025 and 2024

CONTENTS

	Page
Independent Auditor's Report	3-6
Statements of Net Assets Available for Benefits	7
Statements of Changes in Net Assets Available for Benefits	8
Notes to Financial Statements	9-16
Supplemental Schedules	
Schedule of Assets Held for Investments	18
Schedule of Reportable Transactions	19-26

Hirth Norris & Garrison, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Partners

Jodi L. Garrison, CPA I Timothy R. Harris, CPA

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Miller Products, Inc. 401(K) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2025 Financial Statements

We have performed audit of the accompanying financial statements of Miller Products, Inc. 401(K) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C), an ERISA Section 103(a)(3)(C) audit. The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Miller Products, Inc. 401(K) Plan financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Miller Products, Inc. 401(K) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Products, Inc. 401(K) Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Miller Products, Inc. 401(K) Plan's control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Products, Inc. 401(K) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

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

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Grove City, Ohio
October 14, 2026

MILLER PRODUCTS, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
Cash and cash equivalents	$ 20,484	$ 10,632
Investments - at fair value (Note 4)	26,829,637	24,113,143
Receivables		
Employer contributions	181,347	274,731
Notes receivable from participants	863,243	758,101
Total receivables	1,044,590	1,032,832
Total assets	27,894,711	25,156,607
LIABILITIES	0	0
NET ASSETS AVAILABLE FOR BENEFITS	$ 27,894,711	$ 25,156,607

The accompanying notes are an integral
part of these financial statements.

MILLER PRODUCTS, INC. 401(K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
INCREASES		
Contributions – participants	$ 658,947	$ 635,493
Contributions – employer	181,347	274,731
Contributions – rollover	108,223	17,337
Investment Income		
Interest, participant loans	58,589	48,852
Net gains (losses) on investments	3,624,100	3,400,593
Total investment income	3,682,689	3,449,445
Total increases	4,631,206	4,377,006
DECREASES		
Benefit payments to participants	1,748,799	965,543
Administrative fees	144,303	124,942
Total decreases	1,893,102	1,090,485
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	2,738,104	3,286,521
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	25,156,607	21,870,086
End of year	$ 27,894,711	$ 25,156,607

The accompanying notes are an integral
part of these financial statements.

NOTE 1 – DESCRIPTION OF THE PLAN

Miller Products, Inc. 401(K) Plan (The Plan) is a defined contribution profit sharing plan for the purpose of providing retirement benefits to employees of Miller Products, Inc. (the Plan Sponsor and Company) under the provisions of section 401(a) of the United States Internal Revenue Code (the IRC), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company and any adopting participating employers. The Plan is funded by employee compensation deferral contributions, employee rollover contributions, plan sponsor matching contributions and plan sponsor discretionary profit-sharing contributions. The Plan is subject to the provisions of ERISA as well as certain provisions of the federal income tax laws.

General

All employees who are 21 years old and have completed twelve months of service are eligible to and may participate in the Plan. An employee may begin to participate in The Plan on the first day of the next quarter after eligibility requirements have been met. Excluded employees include those covered by a collective bargaining agreement with pension benefits.

Contributions

The Plan is primarily funded by employee contributions based on a percentage (maximum 100%) of each participating employee's compensation. However, total deferrals by an individual participant in any calendar year may not exceed a dollar limit set by law ($23,500 in 2025 and $23,000 in 2024). Plan participants who are at least 50 years old by the end of the year may make special "catch-up" contributions. The limit for "catch-up" contributions was $7,500 in 2025 and $7,500 in 2024. The limit for both types of contributions may be increased in future years for changes in the cost of living.

The Plan sponsor may make a discretionary contribution which are allocated to plan participants based on the plan document provisions. Participants must be employed on the last day of the year and have earned 1,000 hours of service to be eligible to receive discretionary profit-sharing contributions.

Participants elect to allocate contributions between various investment fund options offered by The Plan as monitored and modified by the Plan Administrator and Plan Sponsor. Each fund provides different investment objectives and degrees of risk. Participants are permitted to change the investment direction of future contributions or redirect their invested account balances.

The Plan has an automatic enrollment provision (2% salary deferral with 1% increases annually on the first day of the plan year until reaching a maximum of 6%) which requires employees to elect out of The Plan if they do not wish to participate.

Participant Loans

Active Participants are permitted to borrow against their vested account balance a minimum of $1,000 up to a maximum of the lesser of 50% of their vested account balance or $50,000. The loans, in the form of promissory notes, are secured by the balances in the participant's account. The loans bear interest at reasonable rates commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest payments are paid through payroll deductions and are typically repaid within five (5) years.

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Withdrawals

Amounts can only be withdrawn from the Plan upon terminating employment, death, disability, attaining normal retirement age (age 59 ½), and hardship withdrawals subject to guidelines prescribed by the Internal Revenue Service. The Internal Revenue Code [Section 401(a)(9)] requires a participant to begin receiving required minimum distributions from The Plan at ages between 73 to 75 depending on the participants date of birth.

Vesting

Participants are fully vested at all times in their salary deferral contributions and earnings thereon. Participants vest in employee matching and discretionary contributions according to the following schedule:

Years of Service	Vesting Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeitures

Forfeitures are allocated at the discretion of the employer to either pay plan expenses, reduce employer contributions or be allocated to participants of The Plan. Unallocated forfeited amounts at year end were $20,484 in 2025 and $10,632 in 2024, respectively.

Participant Accounts

An account is maintained for each participant. The account balances are adjusted:

- For a pro rata share of investment income, expenses, gains and losses based on fund activity and the number of units held in the applicable fund.
- For salary deferral contributions made by the participant.
- For Plan sponsor matching contributions.
- For Plan sponsor discretionary profit-sharing contributions.
- For Plan expenses incurred by The Plan.
- For forfeited balances reallocated among existing, active participants.

Plan Expenses

Certain administrative expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. The Plan Sponsor also bears the costs of personnel who work directly and indirectly providing services for the Plan.

NOTE 2 – ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein and disclosures. Accordingly, actual results may differ from those estimates.

Valuation of Investments and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for more details with respect to fair value measurements. Interest and other income are recorded on the accrual basis. Purchases and sales of investments are recorded on the trade-date basis. Dividends are recorded on the ex-dividend date. The net appreciation (depreciation) of investments, including realized gains and losses on sales during the year and the current year changes in unrealized gains (losses) are presented in the statement of changes in net assets available for benefits.

Receivables

Employer contributions declared but not funded at year end are reflected as receivables. Employee contributions received but not remitted to the trustee at year end are reflected as receivables. Employer profit sharing contributions declared, but not paid until after year end are reflected as receivables. Given the nature of the receivables and the discretional nature of the employer contribution, amounts recorded have been determined by the Plan Sponsor based in part on cash available to pay the said employer contribution. Accordingly, there is essentially no chance of the receivable experiencing a credit loss. The Plan Administrator and Plan Sponsor will review the historic experience, current conditions and projected profits and cash flow for the near future (1-2 years) in determining the collectability of such receivables. Accordingly, The Plan believes no allowance for credit losses is needed at this time.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2025, and 2024, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the plan document.

Benefit Payments

Benefits are recorded when paid.

NOTE 3 – CERTIFIED INVESTEMENT INFORMATION

All information included in the accompanying financial statements related to investments, including year-end fair values, notes receivable from participants, investment earnings (interest, dividends, gains, losses, appreciation and depreciation), interest on notes receivable, and ERISA-required supplemental schedules have been prepared by or summarized from reports prepared by John Hancock Life Insurance Company (the custodian) for the years ended December 31, 2025 and 2024. The information was furnished to the Plan Administrator who has obtained certifications from the custodian that such information is complete and accurate. The custodian maintains separate accounts for each participant. It is the custodian's responsibility to invest a participant's funds as directed by the participant. Participants may change their investment options by contacting the custodian at any time either online or by a toll-free telephone number.

NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurements authoritative literature established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

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

Level 2 – Inputs to the valuation methodology include quoted market prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

The following is a description of the valuation methodologies used for assets measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2025 and 2024.

Pooled Separate Accounts

Pooled separate accounts are valued based the sum of the market value of the underlying investments as determined by quoted market prices, less operating expenses accrued but not deducted, if any. This method described may produce a fair value calculation that may no be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

December 31, 2025	Level 1	Level 2	Level 3	Fair Value
Investments in the fair value hierarchy	$ 0	$ 0	$ 0	$ 0
December 31, 2025				
Investments measured at net asset value – pooled separate accounts				26,829,637
Total investments at fair value				$ 26,829,637

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

December 31, 2024	Level 1	Level 2	Level 3	Fair Value
Investments in the fair value hierarchy	$ 0	$ 0	$ 0	$ 0
December 31, 2024				
Investments measured at net asset value – pooled separate accounts				24,113,143
Total investments at fair value				$ 24,113,143

Gains and losses realized and unrealized, for the years ended December 31, 2025 and 2024, are reported under net appreciation (depreciation) in fair value of investments on the accompanying statement of changes in net assets available for benefits.

The investment strategies for the pooled separate accounts are as follows:

Fund Name	Fund Strategy
JH Multimanager 2070 Lifetime	Target Date Fund
JH Multimanager 2065 Lifetime	Target Date Fund
JH Multimanager 2060 Lifetime	Target Date Fund

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

Fund Name	Fund Strategy
JH Multimanager 2050 Lifetime	Target Date Fund
JH Multimanager 2045 Lifetime	Target Date Fund
JH Multimanager 2040 Lifetime	Target Date Fund
JH Multimanager 2035 Lifetime	Target Date Fund
JH Multimanager 2030 Lifetime	Target Date Fund
JH Multimanager 2025 Lifetime	Target Date Fund
JH Multimanager 2020 Lifetime	Target Date Fund
JH Multimanager 2015 Lifetime	Target Date Fund
JH Multimanager 2010 Lifetime	Target Date Fund
JH Multimanager Aggressive LS	Aggressive Growth Fund
JH Multimanager Growth LS	Growth Fund
JH Multimanager Balanced LS	Growth & Income Fund
JH Multimanager Moderate LS	Growth & Income Fund
JH Multimanager Conserv	Conservative Fund
DFA US Targeted Value Fund	Aggressive Growth Fund
DFA US Small Cap Fund	Aggressive Growth Fund
Fidelity Contra Fund	Aggressive Growth Fund
Mid Cap Index Fund	Aggressive Growth Fund
Mid Value Fund	Aggressive Growth Fund
PGIM Jennison Mid Cap Growth	Aggressive Growth Fund
Small Cap Value Fund	Aggressive Growth Fund
Vanguard Small Cap Growth Index	Aggressive Growth Fund
Capital World Growth & Income	Growth Fund
American Funds Fundamental Inv	Growth Fund
American Funds New Perspective	Growth Fund
Fundamental Large Cap Value	Growth Fund
T. Rowe Price Equity, Inc.	Growth Fund
Templeton World	Growth Fund
AF American Balanced Fund	Growth & Income Fund
Fidelity advisor Total Bond	Income Fund
Templeton Global Bond Fund	Income Fund
JH Money Market Fund	Conservative
Vanguard Short-Term Federal	Conservative

NOTE 5 – PLAN TERMINATION

Although it has not indicated intent to do so, The Plan sponsor has the right to terminate The Plan at any time subject to the provisions of ERISA. In the event of plan termination, no additional contributions will be made and all participant's accounts will become 100% vested. The Plan will direct the distribution of the participant's accounts in the manner permitted by The Plan as soon as practicable.

NOTE 6 – INCOME TAX STATUS

The Internal Revenue Service has ruled that the Plan qualifies as a tax-exempt plan under the applicable provisions of the Internal Revenue Code. The plan has been amended since receiving the exempt determination, however, the plan administrator believes the plan continues to operate and qualify in accordance with Internal Revenue Code requirements for tax-exempt status.

NOTE 6 – INCOME TAX STATUS (Continued)

The Plan does not believe there are currently any tax positions which have a reasonable possibility of change from taxing authorities. Accrued interest and penalties with uncertain tax positions, if any, are recognized as part of administrative expenses. There were no taxes or accrued interest, or penalties related to the tax positions of the Plan as of December 31, 2025. The years subject to examination by the authorities are 2024, 2023, and 2022.

NOTE 7 – ALLOCATION NET ASSETS

Net assets available for benefits at December 31, 2025 and 2024, include $328,570 and $328,570, respectively, allocated to the accounts of participants who as of or prior to that date had terminated employment with the Plan sponsor and were awaiting distribution of their account balances.

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association or relatives of such persons. The Plan's investments include holdings managed by John Hancock, who also serves as trustee and custodian of the Plan's assets. All investments included on Schedule H have been identified as party in interest investments.

Administrative expenses paid to John Hancock amounted to $82,656 for 2025. Certain administrative functions are performed by the officers and employees of the Plan Sponsor, who may also be participants in the Plan, at no cost to the Plan.

These transactions are not deemed prohibited party-in-interest transactions because they are covered by the statutory or administrative exceptions from the Internal Revenue Code's and ERISA's rules on prohibited transactions.

NOTE 9 – RISKS AND UNCERTANITIES

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

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The audited financial statements and form 5500 are in agreement.

NOTE 11 – AMENDMENTS & SUBSEQUENT EVENTS

The Plan was amended, effective January 1, 2025, to modify the term "eligible employees" and add a contribution section dealing with Roth Deferrals. Accordingly, some employees who worked previously for certain employers may not participate for the transition period. A Roth Deferral contribution option was put in place for employees as of the effective date of the amendment. Participants should review the amendment in its entirety and seek help as needed.

The Plan was amended, effective January 1, 2025, to execute and issue a new Summary Plan Description. Accordingly, this amendment will amend the original plan document issued with an effective date of December 1, 1969. Participants should review the amendment in its entirety and seek help as needed.

Subsequent events were evaluated through October 14, 2026, which is the date the statements were available to be issued.

MILLER PRODUCTS, INC. 401(K) PLAN

SUPPLEMENTAL SCHEDULES

* * * * *

DECEMBER 31, 2025

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4i, FORM 5500
SCHEDULE OF ASSETS HELD FOR INVESTMENT
DECEMBER 31, 2025

Identity of Issue		Description	Cost	Total units held	Current value
John Hancock Life Insurance Company		Pooled separate account - mutual funds			
	*	JH Multimanager 2070 Lifetime	$ 196	18.474	$ 200
	*	JH Multimanager 2065 Lifetime	39,391	2,643.662	48,409
	*	JH Multimanager 2060 Lifetime	202,008	10,419.763	291,036
	*	JH Multimanager 2055 Lifetime	97,592	4,645.825	135,383
	*	JH Multimanager 2050 Lifetime	222,258	20,604.296	343,528
	*	JH Multimanager 2045 Lifetime	186,852	8,302.711	276,728
	*	JH Multimanager 2040 Lifetime	487,812	20,604.296	665,199
	*	JH Multimanager 2035 Lifetime	566,465	27,692.343	844,533
	*	JH Multimanager 2030 Lifetime	473,215	22,464.321	624,003
	*	JH Multimanager 2025 Lifetime	559,769	31,420.128	798,839
	*	JH Multimanager 2020 Lifetime	122,683	7,207.661	165,935
	*	JH Multimanager 2015 Lifetime	467	24.051	512
	*	JH Multimanager 2010 Lifetime	6,017	371.581	7,067
	*	JH Multimanager Aggressive LS	267,339	8,603.788	397,036
	*	JH Multimanager Growth LS	591,063	22,748.137	955,921
	*	JH Multimanager Balanced LS	886,710	39,996.380	1,384,454
	*	JH Multimanager Moderate LS	414,431	20,748.138	573,483
	*	JH Multimanager Conserv LS	200,756	11,046.869	249,938
	*	DFA US Targeted Value Fund	191,289	4,162.568	255,550
	*	DFA U.S. Small Cap Fund	83,446	1,502.330	121,368
	*	Fidelity ContraFund	2,289,334	10,958.887	5,932,170
	*	Mid Cap Index Fund	183,622	4,514.882	270,159
	*	Mid Value Fund	149,001	4,870.629	193,465
	*	PGIM Jennison Mid Cap Growth	580,881	8,624.950	989,851
	*	Small Cap Value Fund	589,223	16,858.316	770,440
	*	Vanguard Small Cap Grow Index	134,029	1,725.989	199,631
	*	Capital World Growth & Income	473,011	6,185.824	817,740
	*	American Funds Fundamental Inv	1,069,302	10,232.335	2,278,082
	*	American Funds New Perspective	694,078	10,383.247	1,452,780
	*	Fundamental Large Cap Value	306,064	8,114.967	481,385
	*	T. Rowe Price Equity Inc	786,179	14,901.215	844,868
	*	Templeton World	55,454	2,323.049	92,325
	*	AF American Balanced Fund	716,206	12,236.098	862,278
	*	Fidelity Advisor Total Bond	971,842	75,449.973	1,096,709
	*	Templeton Global Bond Fund	114,898	8,580.140	112,044
	*	Money Market Fund	718,852	602,136.926	747,912
	*	Vanguard Short-Term Federal	1,419,144	117,048.543	1,548,675
			16,850,880		26,829,637
John Hancock Life Insurance Company		Cash account	20,484	1.000	20,484
		Participant loans	$ 863,243	1.000	863,243
		Total invested assets held at year end			$ 27,713,364

* Party-in-Interest holding

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
CATEGORY (i) - INDIVIDUAL TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS								
	None							
CATEGORY (iii) - SERIES OF TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS								
John Hancock Life Insurance Company	AF American Balanced Fund (62 purchases)	$ 509,895	n/a	n/a	n/a	$ 509,895	n/a	n/a
	AF American Balanced Fund (36 sales)	n/a	$ 407,804	n/a	n/a	$ 327,057	$ 407,804	$ 80,747
John Hancock Life Insurance Company	American Funds Fundamental Inv (66 purchases)	$ 84,018	n/a	n/a	n/a	$ 84,018	n/a	n/a
	American Funds Fundamental Inv (59 sales)	n/a	$ 387,481	n/a	n/a	$ 210,960	$ 387,481	$ 176,521
John Hancock Life Insurance Company	JH Multimanager Aggressive LS (59 purchases)	$ 35,181	n/a	n/a	n/a	$ 35,181	n/a	n/a
	JH Multimanager Aggressive LS (47 sales)	n/a	$ 61,901	n/a	n/a	$ 43,422	$ 61,901	$ 18,479
John Hancock Life Insurance Company	American Funds New Perspective (60 purchases)	$ 35,564	n/a	n/a	n/a	$ 35,564	n/a	n/a
	American Funds New Perspective (47 sales)	n/a	$ 87,330	n/a	n/a	$ 46,960	$ 87,330	$ 40,370

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager Balanced LS (61 purchases)	$ 51,150	n/a	n/a	n/a	$ 51,150	n/a	n/a
	JH Multimanager Balanced LS (34 sales)	n/a	$ 24,415	n/a	n/a		$ 24,415	$ 24,415
John Hancock Life Insurance Company	Capital World Growth & Income (60 purchases)	$ 49,239	n/a	n/a	n/a	$ 49,239	n/a	n/a
	Capital World Growth & Income (50 sales)	n/a	$ 129,099	n/a	n/a	$ 88,139	$ 129,099	$ 40,960
John Hancock Life Insurance Company	JH Multimanager Conserv LS (59 purchases)	$ 15,301	n/a	n/a	n/a	$ 15,301	n/a	n/a
	JH Multimanager Conserv LS (26 sales)	n/a	$ 2,774	n/a	n/a	$ 2,344	$ 2,774	$ 430
John Hancock Life Insurance Company	Fidelity ContraFund (65 purchases)	$ 140,175	n/a	n/a	n/a	$ 140,175	n/a	n/a
	Fidelity ContraFund (68 sales)	n/a	$ 666,960	n/a	n/a	$ 293,067	$ 666,960	$ 373,893
John Hancock Life Insurance Company	T. Rowe Price Equity Inc (36 purchases)	$ 14,739	n/a	n/a	n/a	$ 14,739	n/a	n/a
	T. Rowe Price Equity Inc (32 sales)	n/a	$ 907,716	n/a	n/a	$ 520,508	$ 907,716	$ 387,207

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	Templeton World (59 purchases)	$ 4,294	n/a	n/a	n/a	$ 4,294	n/a	n/a
	Templeton World (32 sales)	n/a	$ 1,980	n/a	n/a	$ 1,328	$ 1,980	$ 652
John Hancock Life Insurance Company	DFA US Targeted Value Fund (59 purchases)	$ 117,190	n/a	n/a	n/a	$ 117,190	n/a	n/a
	DFA US Targeted Value Fund (20 sales)	n/a	$ 88,440	n/a	n/a	$ 65,831	$ 88,440	$ 22,609
John Hancock Life Insurance Company	Equity Income Fund (27 purchases)	$ 795,816	n/a	n/a	n/a	$ 795,816	n/a	n/a
	Equity Income Fund (19 sales)	n/a	$ 10,000	n/a	n/a	$ 9,637	$ 10,000	$ 362
John Hancock Life Insurance Company	Fundamental Large Cap Value (62 purchases)	$ 159,266	n/a	n/a	n/a	$ 159,266	n/a	n/a
	Fundamental Large Cap Value (36 sales)	n/a	$ 16,068	n/a	n/a	$ 11,145	$ 16,068	$ 4,923
John Hancock Life Insurance Company	Fidelity Advisor Total Bond (64 purchases)	$ 91,496	n/a	n/a	n/a	$ 91,496	n/a	n/a
	Fidelity Advisor Total Bond (65 sales)	n/a	$ 155,770	n/a	n/a	$ 144,522	$ 155,770	$ 11,248

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager Growth LS (60 purchases)	$ 43,552	n/a	n/a	n/a	$ 43,552	n/a	n/a
	JH Multimanager Growth LS (30 sales)	n/a	$ 112,806	n/a	n/a	$ 71,447	$ 112,806	$ 41,360
John Hancock Life Insurance Company	Vanguard Short-Term Federal (62 purchases)	$ 671,653	n/a	n/a	n/a	$ 671,653	n/a	n/a
	Vanguard Short-Term Federal (67 sales)	n/a	$ 421,156	n/a	n/a	$ 389,445	$ 421,156	$ 31,711
John Hancock Life Insurance Company	PGIM Jennison Mid Cap Growth (62 purchases)	$ 40,899	n/a	n/a	n/a	$ 40,899	n/a	n/a
	PGIM Jennison Mid Cap Growth (38 sales)	n/a	$ 267,809	n/a	n/a	$ 156,099	$ 267,809	$ 111,710
John Hancock Life Insurance Company	JH Multimanager 2010 Lifetime (31 purchases)	$ 1,733	n/a	n/a	n/a	$ 1,733	n/a	n/a
	JH Multimanager 2010 Lifetime (16 sales)	n/a	$ 31	n/a	n/a	$ 27	$ 31	$ 4
John Hancock Life Insurance Company	JH Multimanager 2015 Lifetime (4 purchases)	$ 736	n/a	n/a	n/a	$ 736	n/a	n/a
	JH Multimanager 2015 Lifetime (18 sales)	n/a	$ 10,295	n/a	n/a	$ 9,647	$ 10,295	$ 648

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2020 Lifetime (57 purchases)	$ 9,767	n/a	n/a	n/a	$ 9,767	n/a	n/a
	JH Multimanager 2020 Lifetime (22 sales)	n/a	$ 9,513	n/a	n/a	$ 7,387	$ 9,513	$ 2,127
John Hancock Life Insurance Company	JH Multimanager 2025 Lifetime (31 purchases)	$ 39,208	n/a	n/a	n/a	$ 39,208	n/a	n/a
	JH Multimanager 2025 Lifetime (57 sales)	n/a	$ 225,037	n/a	n/a	$ 174,117	$ 225,037	$ 50,920
John Hancock Life Insurance Company	JH Multimanager 2030 Lifetime (58 purchases)	$ 209,288	n/a	n/a	n/a	$ 209,288	n/a	n/a
	JH Multimanager 2030 Lifetime (48 sales)	n/a	$ 53,035	n/a	n/a	$ 42,304	$ 53,035	$ 10,731
John Hancock Life Insurance Company	JH Multimanager 2035 Lifetime (59 purchases)	$ 80,532	n/a	n/a	n/a	$ 80,532	n/a	n/a
	JH Multimanager 2035 Lifetime (37 sales)	n/a	$ 105,042	n/a	n/a	$ 71,807	$ 105,042	$ 33,235
John Hancock Life Insurance Company	JH Multimanager 2040 Lifetime (59 purchases)	$ 182,343	n/a	n/a	n/a	$ 182,343	n/a	n/a
	JH Multimanager 2040 Lifetime (49 sales)	n/a	$ 87,140	n/a	n/a	$ 65,200	$ 87,140	$ 21,941

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2045 Lifetime (57 purchases)	$ 48,319	n/a	n/a	n/a	$ 48,319	n/a	n/a
	JH Multimanager 2045 Lifetime (41 sales)	n/a	$ 17,614	n/a	n/a	$ 12,859	$ 17,614	$ 4,756
John Hancock Life Insurance Company	JH Multimanager 2050 Lifetime (57 purchases)	$ 52,579	n/a	n/a	n/a	$ 52,579	n/a	n/a
	JH Multimanager 2050 Lifetime (33 sales)	n/a	$ 22,574	n/a	n/a	$ 15,877	$ 22,574	$ 6,697
John Hancock Life Insurance Company	JH Multimanager 2055 Lifetime (57 purchases)	$ 32,652	n/a	n/a	n/a	$ 32,652	n/a	n/a
	JH Multimanager 2055 Lifetime (42 sales)	n/a	$ 34,826	n/a	n/a	$ 26,627	$ 34,826	$ 8,198
John Hancock Life Insurance Company	JH Multimanager 2060 Lifetime (57 purchases)	$ 59,208	n/a	n/a	n/a	$ 59,208	n/a	n/a
	JH Multimanager 2060 Lifetime (49 sales)	n/a	$ 66,038	n/a	n/a	$ 49,273	$ 66,038	$ 16,765
John Hancock Life Insurance Company	JH Multimanager 2070 Lifetime (7 purchases)	$ 196	n/a	n/a	n/a	$ 196	n/a	n/a
	JH Multimanager 2070 Lifetime (4 sales)	n/a	$ 0	n/a	n/a	$ 0	$ 0	$ 0

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2065 Lifetime (47 purchases)	$ 22,390	n/a	n/a	n/a	$ 22,390	n/a	n/a
	JH Multimanager 2065 Lifetime (33 sales)	n/a	$ 4,352	n/a	n/a	$ 3,825	$ 4,352	$ 527
John Hancock Life Insurance Company	Mid Cap Index Fund (59 purchases)	$ 69,877	n/a	n/a	n/a	$ 69,877	n/a	n/a
	Mid Cap Index Fund (21 sales)	n/a	$ 75,323	n/a	n/a	$ 50,488	$ 75,323	$ 24,836
John Hancock Life Insurance Company	JH Multimanager Moderate LS (62 purchases)	$ 41,597	n/a	n/a	n/a	$ 41,597	n/a	n/a
	JH Multimanager Moderate LS (47 sales)	n/a	$ 86,136	n/a	n/a	$ 65,622	$ 86,136	$ 20,513
John Hancock Life Insurance Company	Money Market Fund (37 purchases)	$ 597,178	n/a	n/a	n/a	$ 597,178	n/a	n/a
	Money Market Fund (22 sales)	n/a	$ 353,503	n/a	n/a	$ 331,136	$ 353,503	$ 22,367
John Hancock Life Insurance Company	Mid Value Fund (60 purchases)	$ 9,027	n/a	n/a	n/a	$ 9,027	n/a	n/a
	Mid Value Fund (21 sales)	n/a	$ 23,028	n/a	n/a	$ 18,288	$ 23,028	$ 4,739

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	DFA U.S. Small Cap Fund (59 purchases)	$ 9,691	n/a	n/a	n/a	$ 9,691	n/a	n/a
	DFA U.S. Small Cap Fund (25 sales)	n/a	$ 117,302	n/a	n/a	$ 81,498	$ 117,302	$ 35,804
John Hancock Life Insurance Company	Small Cap Value Fund (63 purchases)	$ 49,919	n/a	n/a	n/a	$ 49,919	n/a	n/a
	Small Cap Value Fund (40 sales)	n/a	$ 222,929	n/a	n/a	$ 174,502	$ 222,929	$ 48,427
John Hancock Life Insurance Company	Templeton Global Bond Fund (58 purchases)	$ 10,180	n/a	n/a	n/a	$ 10,180	n/a	n/a
	Templeton Global Bond Fund (33 sales)	n/a	$ 6,058	n/a	n/a	$ 6,672	$ 6,058	$ (614)
John Hancock Life Insurance Company	Vanguard Small Cap Grow Index (58 purchases)	$ 8,893	n/a	n/a	n/a	$ 8,893	n/a	n/a
	Vanguard Small Cap Grow Index (30 sales)	n/a	$ 12,620	n/a	n/a	$ 9,597	$ 12,620	$ 3,023

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.)
- ☒ a single-employer plan
- ☐ a DFE (specify) _____

B This return/report is:
- ☐ the first return/report
- ☐ the final return/report
- ☐ an amended return/report
- ☐ a short plan year return/report (less than 12 months)

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

D Check box if filing under:
- ☒ Form 5558
- ☐ automatic extension
- ☐ the DFVC program
- ☐ special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
Miller Products, Inc. 401(k) Plan

1b Three-digit plan number (PN) ▸ 003

1c Effective date of plan 12/01/1969

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)

MILLER PRODUCTS, INC.

450 COURTNEY RD.

SEBRING OH 44672

2b Employer Identification Number (EIN) 34-1351168

2c Plan Sponsor's telephone number 330-938-2134

2d Business code (see instructions) 332700

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		10/15/26	Mark Curry
	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: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	398
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)**	314
a(2) Total number of active participants at the end of the plan year	**6a(2)**	295
b Retired or separated participants receiving benefits	**6b**	2
c Other retired or separated participants entitled to future benefits	**6c**	52
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	349
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	349
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)**	381
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)**	344
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	9
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 2K 2S 2T 3D

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) [X] **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
Miller Products, Inc. 401(k) Plan

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
MILLER PRODUCTS, INC.

D Employer Identification Number (EIN)
34-1351168

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
JOHN HANCOCK LIFE INSURANCE COMPANY U.S.A.

(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
01-0233346	65838	106182	538	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
0	18,046

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
DEFINITI LLC

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	18,046	TPA FEES & COMPENSATION	5

(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	
5	Current value of plan's interest under this contract in separate accounts at year end	5	26,829,637

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. Specify nature of costs ▶	6d	

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

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

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

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

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

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ 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	**B** Three-digit plan number (PN) ▶
Miller Products, Inc. 401(k) Plan	003

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
MILLER PRODUCTS, INC.	34-1351168

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EDWARD D, JONES & CO., L.P. 43-0345811

(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?
26	RIA	50,376	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

JOHN HANCOCK LIFE INSURANCE CO USA 01-0233346

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 63 28 67 59 68 60 62	RECORDKEEPER	17,676	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WILSHIRE ASSOCIATES INC 95-2755361

(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?
26	RIA	5,037	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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	**B** Three-digit plan number (PN) ▶
Miller Products, Inc. 401(k) Plan	003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
MILLER PRODUCTS, INC.	34-1351168

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2065 Lifetime

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	48,409

a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2060 Lifetime

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	291,036

a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2055 Lifetime

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	135,383

a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2050 Lifetime

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	343,528

a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2045 Lifetime

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	276,728

a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2040 Lifetime

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	665,199

a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2035 Lifetime

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	844,533

a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2030 Lifetime			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	624,003
a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2025 Lifetime			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	798,839
a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2020 Lifetime			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	165,935
a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2015 Lifetime			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	512
a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2010 Lifetime			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	7,067
a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager Aggressive LS			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	397,036
a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager Growth LS			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	955,921
a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager Balanced LS			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1,384,454
a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager Moderate LS			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	573,483
a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager Conserv LS			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	249,938

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA US Targeted Value Fund			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	255,550
a Name of MTIA, CCT, PSA, or 103-12 IE: DFA U.S. Small Cap Fund			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	121,368
a Name of MTIA, CCT, PSA, or 103-12 IE: Fidelity ContraFund			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	5,932,170
a Name of MTIA, CCT, PSA, or 103-12 IE: Mid Cap Index Fund			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	270,159
a Name of MTIA, CCT, PSA, or 103-12 IE: Mid Value Fund			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	193,465
a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM Jennison Mid Cap Growth			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	989,851
a Name of MTIA, CCT, PSA, or 103-12 IE: Small Cap Value Fund			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	770,440
a Name of MTIA, CCT, PSA, or 103-12 IE: Vanguard Small Cap Grow Index			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1,998,631
a Name of MTIA, CCT, PSA, or 103-12 IE: Capital World Growth & Income			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	817,740
a Name of MTIA, CCT, PSA, or 103-12 IE: American Funds Fundamental Inv			
b Name of sponsor of entity listed in (a): John Hancock USA			
c EIN-PN 01-0233346 000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	22,781

a Name of MTIA, CCT, PSA, or 103-12 IE: American Funds New Perspective

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	1,452,779

a Name of MTIA, CCT, PSA, or 103-12 IE: Fundamental Large Cap Value

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	481,385

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

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	844,868

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

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	92,325

a Name of MTIA, CCT, PSA, or 103-12 IE: AF American Balanced Fund

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	862,278

a Name of MTIA, CCT, PSA, or 103-12 IE: Fidelity Advisor Total Bond

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	1,096,709

a Name of MTIA, CCT, PSA, or 103-12 IE: Templeton Global Bond Fund

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	112,044

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

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	747,912

a Name of MTIA, CCT, PSA, or 103-12 IE: Vanguard Short-Term Federal

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	1,548,674

a Name of MTIA, CCT, PSA, or 103-12 IE: JH Multimanager 2070 Lifetime

b Name of sponsor of entity listed in (a): John Hancock USA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-0233346 000	P	200

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H
(Form 5500)

Department of the Treasury
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
Miller Products, Inc. 401(k) Plan

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
MILLER PRODUCTS, INC.

D Employer Identification Number (EIN)
34-1351168

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	10,632	20,484
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	274,731	181,347
(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)	758,101	863,243
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	24,113,143	26,829,637
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(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	25,156,607	27,894,711
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	25,156,607	27,894,711

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)	181,347	
(B) Participants	2a(1)(B)	658,947	
(C) Others (including rollovers)	2a(1)(C)	108,223	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		948,517
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)	58,588	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		58,588
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		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)		3,624,100
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		4,631,205
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1,748,799	
(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)		1,748,799
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	144,302	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		144,302
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1,893,101
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		2,738,104
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: Hirth Norris & Garrison LLP **(2)** EIN: 31-1158488

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		500,000
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
Miller Products, Inc. 401(k) Plan

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
MILLER PRODUCTS, INC.

D Employer Identification Number (EIN)
34-1351168

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 01-0233346

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 Q703214a.

MILLER PRODUCTS, INC. 401(K) PLAN

FINANCIAL STATEMENTS

* * * * *

DECEMBER 31, 2025 and 2024

CONTENTS

	Page
Independent Auditor's Report	3-6
Statements of Net Assets Available for Benefits	7
Statements of Changes in Net Assets Available for Benefits	8
Notes to Financial Statements	9-16
Supplemental Schedules	
Schedule of Assets Held for Investments	18
Schedule of Reportable Transactions	19-26

Hirth Norris & Garrison, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Partners

Jodi L. Garrison, CPA I Timothy R. Harris, CPA

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Miller Products, Inc. 401(K) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2025 Financial Statements

We have performed audit of the accompanying financial statements of Miller Products, Inc. 401(K) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C), an ERISA Section 103(a)(3)(C) audit. The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Miller Products, Inc. 401(K) Plan financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Miller Products, Inc. 401(K) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Products, Inc. 401(K) Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Miller Products, Inc. 401(K) Plan's control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Products, Inc. 401(K) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

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

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Grove City, Ohio
October 14, 2026

MILLER PRODUCTS, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
Cash and cash equivalents	$ 20,484	$ 10,632
Investments - at fair value (Note 4)	26,829,637	24,113,143
Receivables		
Employer contributions	181,347	274,731
Notes receivable from participants	863,243	758,101
Total receivables	1,044,590	1,032,832
Total assets	27,894,711	25,156,607
LIABILITIES	0	0
NET ASSETS AVAILABLE FOR BENEFITS	$ 27,894,711	$ 25,156,607

The accompanying notes are an integral
part of these financial statements.

MILLER PRODUCTS, INC. 401(K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
INCREASES		
Contributions – participants	$ 658,947	$ 635,493
Contributions – employer	181,347	274,731
Contributions – rollover	108,223	17,337
Investment Income		
Interest, participant loans	58,589	48,852
Net gains (losses) on investments	3,624,100	3,400,593
Total investment income	3,682,689	3,449,445
Total increases	4,631,206	4,377,006
DECREASES		
Benefit payments to participants	1,748,799	965,543
Administrative fees	144,303	124,942
Total decreases	1,893,102	1,090,485
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	2,738,104	3,286,521
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	25,156,607	21,870,086
End of year	$ 27,894,711	$ 25,156,607

The accompanying notes are an integral
part of these financial statements.

NOTE 1 – DESCRIPTION OF THE PLAN

Miller Products, Inc. 401(K) Plan (The Plan) is a defined contribution profit sharing plan for the purpose of providing retirement benefits to employees of Miller Products, Inc. (the Plan Sponsor and Company) under the provisions of section 401(a) of the United States Internal Revenue Code (the IRC), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company and any adopting participating employers. The Plan is funded by employee compensation deferral contributions, employee rollover contributions, plan sponsor matching contributions and plan sponsor discretionary profit-sharing contributions. The Plan is subject to the provisions of ERISA as well as certain provisions of the federal income tax laws.

General

All employees who are 21 years old and have completed twelve months of service are eligible to and may participate in the Plan. An employee may begin to participate in The Plan on the first day of the next quarter after eligibility requirements have been met. Excluded employees include those covered by a collective bargaining agreement with pension benefits.

Contributions

The Plan is primarily funded by employee contributions based on a percentage (maximum 100%) of each participating employee's compensation. However, total deferrals by an individual participant in any calendar year may not exceed a dollar limit set by law ($23,500 in 2025 and $23,000 in 2024). Plan participants who are at least 50 years old by the end of the year may make special "catch-up" contributions. The limit for "catch-up" contributions was $7,500 in 2025 and $7,500 in 2024. The limit for both types of contributions may be increased in future years for changes in the cost of living.

The Plan sponsor may make a discretionary contribution which are allocated to plan participants based on the plan document provisions. Participants must be employed on the last day of the year and have earned 1,000 hours of service to be eligible to receive discretionary profit-sharing contributions.

Participants elect to allocate contributions between various investment fund options offered by The Plan as monitored and modified by the Plan Administrator and Plan Sponsor. Each fund provides different investment objectives and degrees of risk. Participants are permitted to change the investment direction of future contributions or redirect their invested account balances.

The Plan has an automatic enrollment provision (2% salary deferral with 1% increases annually on the first day of the plan year until reaching a maximum of 6%) which requires employees to elect out of The Plan if they do not wish to participate.

Participant Loans

Active Participants are permitted to borrow against their vested account balance a minimum of $1,000 up to a maximum of the lesser of 50% of their vested account balance or $50,000. The loans, in the form of promissory notes, are secured by the balances in the participant's account. The loans bear interest at reasonable rates commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest payments are paid through payroll deductions and are typically repaid within five (5) years.

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Withdrawals

Amounts can only be withdrawn from the Plan upon terminating employment, death, disability, attaining normal retirement age (age 59 ½), and hardship withdrawals subject to guidelines prescribed by the Internal Revenue Service. The Internal Revenue Code [Section 401(a)(9)] requires a participant to begin receiving required minimum distributions from The Plan at ages between 73 to 75 depending on the participants date of birth.

Vesting

Participants are fully vested at all times in their salary deferral contributions and earnings thereon. Participants vest in employee matching and discretionary contributions according to the following schedule:

Years of Service	Vesting Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeitures

Forfeitures are allocated at the discretion of the employer to either pay plan expenses, reduce employer contributions or be allocated to participants of The Plan. Unallocated forfeited amounts at year end were $20,484 in 2025 and $10,632 in 2024, respectively.

Participant Accounts

An account is maintained for each participant. The account balances are adjusted:

- For a pro rata share of investment income, expenses, gains and losses based on fund activity and the number of units held in the applicable fund.
- For salary deferral contributions made by the participant.
- For Plan sponsor matching contributions.
- For Plan sponsor discretionary profit-sharing contributions.
- For Plan expenses incurred by The Plan.
- For forfeited balances reallocated among existing, active participants.

Plan Expenses

Certain administrative expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. The Plan Sponsor also bears the costs of personnel who work directly and indirectly providing services for the Plan.

NOTE 2 – ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein and disclosures. Accordingly, actual results may differ from those estimates.

Valuation of Investments and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for more details with respect to fair value measurements. Interest and other income are recorded on the accrual basis. Purchases and sales of investments are recorded on the trade-date basis. Dividends are recorded on the ex-dividend date. The net appreciation (depreciation) of investments, including realized gains and losses on sales during the year and the current year changes in unrealized gains (losses) are presented in the statement of changes in net assets available for benefits.

Receivables

Employer contributions declared but not funded at year end are reflected as receivables. Employee contributions received but not remitted to the trustee at year end are reflected as receivables. Employer profit sharing contributions declared, but not paid until after year end are reflected as receivables. Given the nature of the receivables and the discretional nature of the employer contribution, amounts recorded have been determined by the Plan Sponsor based in part on cash available to pay the said employer contribution. Accordingly, there is essentially no chance of the receivable experiencing a credit loss. The Plan Administrator and Plan Sponsor will review the historic experience, current conditions and projected profits and cash flow for the near future (1-2 years) in determining the collectability of such receivables. Accordingly, The Plan believes no allowance for credit losses is needed at this time.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2025, and 2024, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the plan document.

Benefit Payments

Benefits are recorded when paid.

NOTE 3 – CERTIFIED INVESTEMENT INFORMATION

All information included in the accompanying financial statements related to investments, including year-end fair values, notes receivable from participants, investment earnings (interest, dividends, gains, losses, appreciation and depreciation), interest on notes receivable, and ERISA-required supplemental schedules have been prepared by or summarized from reports prepared by John Hancock Life Insurance Company (the custodian) for the years ended December 31, 2025 and 2024. The information was furnished to the Plan Administrator who has obtained certifications from the custodian that such information is complete and accurate. The custodian maintains separate accounts for each participant. It is the custodian's responsibility to invest a participant's funds as directed by the participant. Participants may change their investment options by contacting the custodian at any time either online or by a toll-free telephone number.

NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurements authoritative literature established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

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

Level 2 – Inputs to the valuation methodology include quoted market prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

The following is a description of the valuation methodologies used for assets measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2025 and 2024.

Pooled Separate Accounts

Pooled separate accounts are valued based the sum of the market value of the underlying investments as determined by quoted market prices, less operating expenses accrued but not deducted, if any. This method described may produce a fair value calculation that may no be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

December 31, 2025	Level 1	Level 2	Level 3	Fair Value
Investments in the fair value hierarchy	$ 0	$ 0	$ 0	$ 0
December 31, 2025				
Investments measured at net asset value – pooled separate accounts				26,829,637
Total investments at fair value				$ 26,829,637

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

December 31, 2024	Level 1	Level 2	Level 3	Fair Value
Investments in the fair value hierarchy	$ 0	$ 0	$ 0	$ 0
December 31, 2024				
Investments measured at net asset value – pooled separate accounts				24,113,143
Total investments at fair value				$ 24,113,143

Gains and losses realized and unrealized, for the years ended December 31, 2025 and 2024, are reported under net appreciation (depreciation) in fair value of investments on the accompanying statement of changes in net assets available for benefits.

The investment strategies for the pooled separate accounts are as follows:

Fund Name	Fund Strategy
JH Multimanager 2070 Lifetime	Target Date Fund
JH Multimanager 2065 Lifetime	Target Date Fund
JH Multimanager 2060 Lifetime	Target Date Fund

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

Fund Name	Fund Strategy
JH Multimanager 2050 Lifetime	Target Date Fund
JH Multimanager 2045 Lifetime	Target Date Fund
JH Multimanager 2040 Lifetime	Target Date Fund
JH Multimanager 2035 Lifetime	Target Date Fund
JH Multimanager 2030 Lifetime	Target Date Fund
JH Multimanager 2025 Lifetime	Target Date Fund
JH Multimanager 2020 Lifetime	Target Date Fund
JH Multimanager 2015 Lifetime	Target Date Fund
JH Multimanager 2010 Lifetime	Target Date Fund
JH Multimanager Aggressive LS	Aggressive Growth Fund
JH Multimanager Growth LS	Growth Fund
JH Multimanager Balanced LS	Growth & Income Fund
JH Multimanager Moderate LS	Growth & Income Fund
JH Multimanager Conserv	Conservative Fund
DFA US Targeted Value Fund	Aggressive Growth Fund
DFA US Small Cap Fund	Aggressive Growth Fund
Fidelity Contra Fund	Aggressive Growth Fund
Mid Cap Index Fund	Aggressive Growth Fund
Mid Value Fund	Aggressive Growth Fund
PGIM Jennison Mid Cap Growth	Aggressive Growth Fund
Small Cap Value Fund	Aggressive Growth Fund
Vanguard Small Cap Growth Index	Aggressive Growth Fund
Capital World Growth & Income	Growth Fund
American Funds Fundamental Inv	Growth Fund
American Funds New Perspective	Growth Fund
Fundamental Large Cap Value	Growth Fund
T. Rowe Price Equity, Inc.	Growth Fund
Templeton World	Growth Fund
AF American Balanced Fund	Growth & Income Fund
Fidelity advisor Total Bond	Income Fund
Templeton Global Bond Fund	Income Fund
JH Money Market Fund	Conservative
Vanguard Short-Term Federal	Conservative

NOTE 5 – PLAN TERMINATION

Although it has not indicated intent to do so, The Plan sponsor has the right to terminate The Plan at any time subject to the provisions of ERISA. In the event of plan termination, no additional contributions will be made and all participant's accounts will become 100% vested. The Plan will direct the distribution of the participant's accounts in the manner permitted by The Plan as soon as practicable.

NOTE 6 – INCOME TAX STATUS

The Internal Revenue Service has ruled that the Plan qualifies as a tax-exempt plan under the applicable provisions of the Internal Revenue Code. The plan has been amended since receiving the exempt determination, however, the plan administrator believes the plan continues to operate and qualify in accordance with Internal Revenue Code requirements for tax-exempt status.

NOTE 6 – INCOME TAX STATUS (Continued)

The Plan does not believe there are currently any tax positions which have a reasonable possibility of change from taxing authorities. Accrued interest and penalties with uncertain tax positions, if any, are recognized as part of administrative expenses. There were no taxes or accrued interest, or penalties related to the tax positions of the Plan as of December 31, 2025. The years subject to examination by the authorities are 2024, 2023, and 2022.

NOTE 7 – ALLOCATION NET ASSETS

Net assets available for benefits at December 31, 2025 and 2024, include $328,570 and $328,570, respectively, allocated to the accounts of participants who as of or prior to that date had terminated employment with the Plan sponsor and were awaiting distribution of their account balances.

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association or relatives of such persons. The Plan's investments include holdings managed by John Hancock, who also serves as trustee and custodian of the Plan's assets. All investments included on Schedule H have been identified as party in interest investments.

Administrative expenses paid to John Hancock amounted to $82,656 for 2025. Certain administrative functions are performed by the officers and employees of the Plan Sponsor, who may also be participants in the Plan, at no cost to the Plan.

These transactions are not deemed prohibited party-in-interest transactions because they are covered by the statutory or administrative exceptions from the Internal Revenue Code's and ERISA's rules on prohibited transactions.

NOTE 9 – RISKS AND UNCERTANITIES

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

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The audited financial statements and form 5500 are in agreement.

NOTE 11 – AMENDMENTS & SUBSEQUENT EVENTS

The Plan was amended, effective January 1, 2025, to modify the term "eligible employees" and add a contribution section dealing with Roth Deferrals. Accordingly, some employees who worked previously for certain employers may not participate for the transition period. A Roth Deferral contribution option was put in place for employees as of the effective date of the amendment. Participants should review the amendment in its entirety and seek help as needed.

The Plan was amended, effective January 1, 2025, to execute and issue a new Summary Plan Description. Accordingly, this amendment will amend the original plan document issued with an effective date of December 1, 1969. Participants should review the amendment in its entirety and seek help as needed.

Subsequent events were evaluated through October 14, 2026, which is the date the statements were available to be issued.

MILLER PRODUCTS, INC. 401(K) PLAN

SUPPLEMENTAL SCHEDULES

* * * * *

DECEMBER 31, 2025

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4i, FORM 5500
SCHEDULE OF ASSETS HELD FOR INVESTMENT
DECEMBER 31, 2025

Identity of Issue		Description	Cost	Total units held	Current value
John Hancock Life Insurance Company		Pooled separate account - mutual funds			
	*	JH Multimanager 2070 Lifetime	$ 196	18.474	$ 200
	*	JH Multimanager 2065 Lifetime	39,391	2,643.662	48,409
	*	JH Multimanager 2060 Lifetime	202,008	10,419.763	291,036
	*	JH Multimanager 2055 Lifetime	97,592	4,645.825	135,383
	*	JH Multimanager 2050 Lifetime	222,258	20,604.296	343,528
	*	JH Multimanager 2045 Lifetime	186,852	8,302.711	276,728
	*	JH Multimanager 2040 Lifetime	487,812	20,604.296	665,199
	*	JH Multimanager 2035 Lifetime	566,465	27,692.343	844,533
	*	JH Multimanager 2030 Lifetime	473,215	22,464.321	624,003
	*	JH Multimanager 2025 Lifetime	559,769	31,420.128	798,839
	*	JH Multimanager 2020 Lifetime	122,683	7,207.661	165,935
	*	JH Multimanager 2015 Lifetime	467	24.051	512
	*	JH Multimanager 2010 Lifetime	6,017	371.581	7,067
	*	JH Multimanager Aggressive LS	267,339	8,603.788	397,036
	*	JH Multimanager Growth LS	591,063	22,748.137	955,921
	*	JH Multimanager Balanced LS	886,710	39,996.380	1,384,454
	*	JH Multimanager Moderate LS	414,431	20,748.138	573,483
	*	JH Multimanager Conserv LS	200,756	11,046.869	249,938
	*	DFA US Targeted Value Fund	191,289	4,162.568	255,550
	*	DFA U.S. Small Cap Fund	83,446	1,502.330	121,368
	*	Fidelity ContraFund	2,289,334	10,958.887	5,932,170
	*	Mid Cap Index Fund	183,622	4,514.882	270,159
	*	Mid Value Fund	149,001	4,870.629	193,465
	*	PGIM Jennison Mid Cap Growth	580,881	8,624.950	989,851
	*	Small Cap Value Fund	589,223	16,858.316	770,440
	*	Vanguard Small Cap Grow Index	134,029	1,725.989	199,631
	*	Capital World Growth & Income	473,011	6,185.824	817,740
	*	American Funds Fundamental Inv	1,069,302	10,232.335	2,278,082
	*	American Funds New Perspective	694,078	10,383.247	1,452,780
	*	Fundamental Large Cap Value	306,064	8,114.967	481,385
	*	T. Rowe Price Equity Inc	786,179	14,901.215	844,868
	*	Templeton World	55,454	2,323.049	92,325
	*	AF American Balanced Fund	716,206	12,236.098	862,278
	*	Fidelity Advisor Total Bond	971,842	75,449.973	1,096,709
	*	Templeton Global Bond Fund	114,898	8,580.140	112,044
	*	Money Market Fund	718,852	602,136.926	747,912
	*	Vanguard Short-Term Federal	1,419,144	117,048.543	1,548,675
			16,850,880		26,829,637
John Hancock Life Insurance Company		Cash account	20,484	1.000	20,484
		Participant loans	$ 863,243	1.000	863,243
		Total invested assets held at year end			$ 27,713,364

* Party-in-Interest holding

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
CATEGORY (i) - INDIVIDUAL TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS								
	None							
CATEGORY (iii) - SERIES OF TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS								
John Hancock Life Insurance Company	AF American Balanced Fund (62 purchases)	$ 509,895	n/a	n/a	n/a	$ 509,895	n/a	n/a
	AF American Balanced Fund (36 sales)	n/a	$ 407,804	n/a	n/a	$ 327,057	$ 407,804	$ 80,747
John Hancock Life Insurance Company	American Funds Fundamental Inv (66 purchases)	$ 84,018	n/a	n/a	n/a	$ 84,018	n/a	n/a
	American Funds Fundamental Inv (59 sales)	n/a	$ 387,481	n/a	n/a	$ 210,960	$ 387,481	$ 176,521
John Hancock Life Insurance Company	JH Multimanager Aggressive LS (59 purchases)	$ 35,181	n/a	n/a	n/a	$ 35,181	n/a	n/a
	JH Multimanager Aggressive LS (47 sales)	n/a	$ 61,901	n/a	n/a	$ 43,422	$ 61,901	$ 18,479
John Hancock Life Insurance Company	American Funds New Perspective (60 purchases)	$ 35,564	n/a	n/a	n/a	$ 35,564	n/a	n/a
	American Funds New Perspective (47 sales)	n/a	$ 87,330	n/a	n/a	$ 46,960	$ 87,330	$ 40,370

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager Balanced LS (61 purchases)	$ 51,150	n/a	n/a	n/a	$ 51,150	n/a	n/a
	JH Multimanager Balanced LS (34 sales)	n/a	$ 24,415	n/a	n/a		$ 24,415	$ 24,415
John Hancock Life Insurance Company	Capital World Growth & Income (60 purchases)	$ 49,239	n/a	n/a	n/a	$ 49,239	n/a	n/a
	Capital World Growth & Income (50 sales)	n/a	$ 129,099	n/a	n/a	$ 88,139	$ 129,099	$ 40,960
John Hancock Life Insurance Company	JH Multimanager Conserv LS (59 purchases)	$ 15,301	n/a	n/a	n/a	$ 15,301	n/a	n/a
	JH Multimanager Conserv LS (26 sales)	n/a	$ 2,774	n/a	n/a	$ 2,344	$ 2,774	$ 430
John Hancock Life Insurance Company	Fidelity ContraFund (65 purchases)	$ 140,175	n/a	n/a	n/a	$ 140,175	n/a	n/a
	Fidelity ContraFund (68 sales)	n/a	$ 666,960	n/a	n/a	$ 293,067	$ 666,960	$ 373,893
John Hancock Life Insurance Company	T. Rowe Price Equity Inc (36 purchases)	$ 14,739	n/a	n/a	n/a	$ 14,739	n/a	n/a
	T. Rowe Price Equity Inc (32 sales)	n/a	$ 907,716	n/a	n/a	$ 520,508	$ 907,716	$ 387,207

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	Templeton World (59 purchases)	$ 4,294	n/a	n/a	n/a	$ 4,294	n/a	n/a
	Templeton World (32 sales)	n/a	$ 1,980	n/a	n/a	$ 1,328	$ 1,980	$ 652
John Hancock Life Insurance Company	DFA US Targeted Value Fund (59 purchases)	$ 117,190	n/a	n/a	n/a	$ 117,190	n/a	n/a
	DFA US Targeted Value Fund (20 sales)	n/a	$ 88,440	n/a	n/a	$ 65,831	$ 88,440	$ 22,609
John Hancock Life Insurance Company	Equity Income Fund (27 purchases)	$ 795,816	n/a	n/a	n/a	$ 795,816	n/a	n/a
	Equity Income Fund (19 sales)	n/a	$ 10,000	n/a	n/a	$ 9,637	$ 10,000	$ 362
John Hancock Life Insurance Company	Fundamental Large Cap Value (62 purchases)	$ 159,266	n/a	n/a	n/a	$ 159,266	n/a	n/a
	Fundamental Large Cap Value (36 sales)	n/a	$ 16,068	n/a	n/a	$ 11,145	$ 16,068	$ 4,923
John Hancock Life Insurance Company	Fidelity Advisor Total Bond (64 purchases)	$ 91,496	n/a	n/a	n/a	$ 91,496	n/a	n/a
	Fidelity Advisor Total Bond (65 sales)	n/a	$ 155,770	n/a	n/a	$ 144,522	$ 155,770	$ 11,248

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager Growth LS (60 purchases)	$ 43,552	n/a	n/a	n/a	$ 43,552	n/a	n/a
	JH Multimanager Growth LS (30 sales)	n/a	$ 112,806	n/a	n/a	$ 71,447	$ 112,806	$ 41,360
John Hancock Life Insurance Company	Vanguard Short-Term Federal (62 purchases)	$ 671,653	n/a	n/a	n/a	$ 671,653	n/a	n/a
	Vanguard Short-Term Federal (67 sales)	n/a	$ 421,156	n/a	n/a	$ 389,445	$ 421,156	$ 31,711
John Hancock Life Insurance Company	PGIM Jennison Mid Cap Growth (62 purchases)	$ 40,899	n/a	n/a	n/a	$ 40,899	n/a	n/a
	PGIM Jennison Mid Cap Growth (38 sales)	n/a	$ 267,809	n/a	n/a	$ 156,099	$ 267,809	$ 111,710
John Hancock Life Insurance Company	JH Multimanager 2010 Lifetime (31 purchases)	$ 1,733	n/a	n/a	n/a	$ 1,733	n/a	n/a
	JH Multimanager 2010 Lifetime (16 sales)	n/a	$ 31	n/a	n/a	$ 27	$ 31	$ 4
John Hancock Life Insurance Company	JH Multimanager 2015 Lifetime (4 purchases)	$ 736	n/a	n/a	n/a	$ 736	n/a	n/a
	JH Multimanager 2015 Lifetime (18 sales)	n/a	$ 10,295	n/a	n/a	$ 9,647	$ 10,295	$ 648

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2020 Lifetime (57 purchases)	$ 9,767	n/a	n/a	n/a	$ 9,767	n/a	n/a
	JH Multimanager 2020 Lifetime (22 sales)	n/a	$ 9,513	n/a	n/a	$ 7,387	$ 9,513	$ 2,127
John Hancock Life Insurance Company	JH Multimanager 2025 Lifetime (31 purchases)	$ 39,208	n/a	n/a	n/a	$ 39,208	n/a	n/a
	JH Multimanager 2025 Lifetime (57 sales)	n/a	$ 225,037	n/a	n/a	$ 174,117	$ 225,037	$ 50,920
John Hancock Life Insurance Company	JH Multimanager 2030 Lifetime (58 purchases)	$ 209,288	n/a	n/a	n/a	$ 209,288	n/a	n/a
	JH Multimanager 2030 Lifetime (48 sales)	n/a	$ 53,035	n/a	n/a	$ 42,304	$ 53,035	$ 10,731
John Hancock Life Insurance Company	JH Multimanager 2035 Lifetime (59 purchases)	$ 80,532	n/a	n/a	n/a	$ 80,532	n/a	n/a
	JH Multimanager 2035 Lifetime (37 sales)	n/a	$ 105,042	n/a	n/a	$ 71,807	$ 105,042	$ 33,235
John Hancock Life Insurance Company	JH Multimanager 2040 Lifetime (59 purchases)	$ 182,343	n/a	n/a	n/a	$ 182,343	n/a	n/a
	JH Multimanager 2040 Lifetime (49 sales)	n/a	$ 87,140	n/a	n/a	$ 65,200	$ 87,140	$ 21,941

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2045 Lifetime (57 purchases)	$ 48,319	n/a	n/a	n/a	$ 48,319	n/a	n/a
	JH Multimanager 2045 Lifetime (41 sales)	n/a	$ 17,614	n/a	n/a	$ 12,859	$ 17,614	$ 4,756
John Hancock Life Insurance Company	JH Multimanager 2050 Lifetime (57 purchases)	$ 52,579	n/a	n/a	n/a	$ 52,579	n/a	n/a
	JH Multimanager 2050 Lifetime (33 sales)	n/a	$ 22,574	n/a	n/a	$ 15,877	$ 22,574	$ 6,697
John Hancock Life Insurance Company	JH Multimanager 2055 Lifetime (57 purchases)	$ 32,652	n/a	n/a	n/a	$ 32,652	n/a	n/a
	JH Multimanager 2055 Lifetime (42 sales)	n/a	$ 34,826	n/a	n/a	$ 26,627	$ 34,826	$ 8,198
John Hancock Life Insurance Company	JH Multimanager 2060 Lifetime (57 purchases)	$ 59,208	n/a	n/a	n/a	$ 59,208	n/a	n/a
	JH Multimanager 2060 Lifetime (49 sales)	n/a	$ 66,038	n/a	n/a	$ 49,273	$ 66,038	$ 16,765
John Hancock Life Insurance Company	JH Multimanager 2070 Lifetime (7 purchases)	$ 196	n/a	n/a	n/a	$ 196	n/a	n/a
	JH Multimanager 2070 Lifetime (4 sales)	n/a	$ 0	n/a	n/a	$ 0	$ 0	$ 0

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2065 Lifetime (47 purchases)	$ 22,390	n/a	n/a	n/a	$ 22,390	n/a	n/a
	JH Multimanager 2065 Lifetime (33 sales)	n/a	$ 4,352	n/a	n/a	$ 3,825	$ 4,352	$ 527
John Hancock Life Insurance Company	Mid Cap Index Fund (59 purchases)	$ 69,877	n/a	n/a	n/a	$ 69,877	n/a	n/a
	Mid Cap Index Fund (21 sales)	n/a	$ 75,323	n/a	n/a	$ 50,488	$ 75,323	$ 24,836
John Hancock Life Insurance Company	JH Multimanager Moderate LS (62 purchases)	$ 41,597	n/a	n/a	n/a	$ 41,597	n/a	n/a
	JH Multimanager Moderate LS (47 sales)	n/a	$ 86,136	n/a	n/a	$ 65,622	$ 86,136	$ 20,513
John Hancock Life Insurance Company	Money Market Fund (37 purchases)	$ 597,178	n/a	n/a	n/a	$ 597,178	n/a	n/a
	Money Market Fund (22 sales)	n/a	$ 353,503	n/a	n/a	$ 331,136	$ 353,503	$ 22,367
John Hancock Life Insurance Company	Mid Value Fund (60 purchases)	$ 9,027	n/a	n/a	n/a	$ 9,027	n/a	n/a
	Mid Value Fund (21 sales)	n/a	$ 23,028	n/a	n/a	$ 18,288	$ 23,028	$ 4,739

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	DFA U.S. Small Cap Fund (59 purchases)	$ 9,691	n/a	n/a	n/a	$ 9,691	n/a	n/a
	DFA U.S. Small Cap Fund (25 sales)	n/a	$ 117,302	n/a	n/a	$ 81,498	$ 117,302	$ 35,804
John Hancock Life Insurance Company	Small Cap Value Fund (63 purchases)	$ 49,919	n/a	n/a	n/a	$ 49,919	n/a	n/a
	Small Cap Value Fund (40 sales)	n/a	$ 222,929	n/a	n/a	$ 174,502	$ 222,929	$ 48,427
John Hancock Life Insurance Company	Templeton Global Bond Fund (58 purchases)	$ 10,180	n/a	n/a	n/a	$ 10,180	n/a	n/a
	Templeton Global Bond Fund (33 sales)	n/a	$ 6,058	n/a	n/a	$ 6,672	$ 6,058	$ (614)
John Hancock Life Insurance Company	Vanguard Small Cap Grow Index (58 purchases)	$ 8,893	n/a	n/a	n/a	$ 8,893	n/a	n/a
	Vanguard Small Cap Grow Index (30 sales)	n/a	$ 12,620	n/a	n/a	$ 9,597	$ 12,620	$ 3,023

MILLER PRODUCTS, INC. 401(K) PLAN

FINANCIAL STATEMENTS

* * * * *

DECEMBER 31, 2025 and 2024

CONTENTS

	Page
Independent Auditor's Report	3-6
Statements of Net Assets Available for Benefits	7
Statements of Changes in Net Assets Available for Benefits	8
Notes to Financial Statements	9-16
Supplemental Schedules	
Schedule of Assets Held for Investments	18
Schedule of Reportable Transactions	19-26

Hirth Norris & Garrison, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Partners

Jodi L. Garrison, CPA I Timothy R. Harris, CPA

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Miller Products, Inc. 401(K) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2025 Financial Statements

We have performed audit of the accompanying financial statements of Miller Products, Inc. 401(K) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C), an ERISA Section 103(a)(3)(C) audit. The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Miller Products, Inc. 401(K) Plan financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Miller Products, Inc. 401(K) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Products, Inc. 401(K) Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Miller Products, Inc. 401(K) Plan's control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Products, Inc. 401(K) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

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

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Grove City, Ohio
October 14, 2026

MILLER PRODUCTS, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
Cash and cash equivalents	$ 20,484	$ 10,632
Investments - at fair value (Note 4)	26,829,637	24,113,143
Receivables		
Employer contributions	181,347	274,731
Notes receivable from participants	863,243	758,101
Total receivables	1,044,590	1,032,832
Total assets	27,894,711	25,156,607
LIABILITIES	0	0
NET ASSETS AVAILABLE FOR BENEFITS	$ 27,894,711	$ 25,156,607

The accompanying notes are an integral
part of these financial statements.

MILLER PRODUCTS, INC. 401(K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
INCREASES		
Contributions – participants	$ 658,947	$ 635,493
Contributions – employer	181,347	274,731
Contributions – rollover	108,223	17,337
Investment Income		
Interest, participant loans	58,589	48,852
Net gains (losses) on investments	3,624,100	3,400,593
Total investment income	3,682,689	3,449,445
Total increases	4,631,206	4,377,006
DECREASES		
Benefit payments to participants	1,748,799	965,543
Administrative fees	144,303	124,942
Total decreases	1,893,102	1,090,485
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	2,738,104	3,286,521
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	25,156,607	21,870,086
End of year	$ 27,894,711	$ 25,156,607

The accompanying notes are an integral
part of these financial statements.

NOTE 1 – DESCRIPTION OF THE PLAN

Miller Products, Inc. 401(K) Plan (The Plan) is a defined contribution profit sharing plan for the purpose of providing retirement benefits to employees of Miller Products, Inc. (the Plan Sponsor and Company) under the provisions of section 401(a) of the United States Internal Revenue Code (the IRC), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company and any adopting participating employers. The Plan is funded by employee compensation deferral contributions, employee rollover contributions, plan sponsor matching contributions and plan sponsor discretionary profit-sharing contributions. The Plan is subject to the provisions of ERISA as well as certain provisions of the federal income tax laws.

General

All employees who are 21 years old and have completed twelve months of service are eligible to and may participate in the Plan. An employee may begin to participate in The Plan on the first day of the next quarter after eligibility requirements have been met. Excluded employees include those covered by a collective bargaining agreement with pension benefits.

Contributions

The Plan is primarily funded by employee contributions based on a percentage (maximum 100%) of each participating employee's compensation. However, total deferrals by an individual participant in any calendar year may not exceed a dollar limit set by law ($23,500 in 2025 and $23,000 in 2024). Plan participants who are at least 50 years old by the end of the year may make special "catch-up" contributions. The limit for "catch-up" contributions was $7,500 in 2025 and $7,500 in 2024. The limit for both types of contributions may be increased in future years for changes in the cost of living.

The Plan sponsor may make a discretionary contribution which are allocated to plan participants based on the plan document provisions. Participants must be employed on the last day of the year and have earned 1,000 hours of service to be eligible to receive discretionary profit-sharing contributions.

Participants elect to allocate contributions between various investment fund options offered by The Plan as monitored and modified by the Plan Administrator and Plan Sponsor. Each fund provides different investment objectives and degrees of risk. Participants are permitted to change the investment direction of future contributions or redirect their invested account balances.

The Plan has an automatic enrollment provision (2% salary deferral with 1% increases annually on the first day of the plan year until reaching a maximum of 6%) which requires employees to elect out of The Plan if they do not wish to participate.

Participant Loans

Active Participants are permitted to borrow against their vested account balance a minimum of $1,000 up to a maximum of the lesser of 50% of their vested account balance or $50,000. The loans, in the form of promissory notes, are secured by the balances in the participant's account. The loans bear interest at reasonable rates commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest payments are paid through payroll deductions and are typically repaid within five (5) years.

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Withdrawals

Amounts can only be withdrawn from the Plan upon terminating employment, death, disability, attaining normal retirement age (age 59 ½), and hardship withdrawals subject to guidelines prescribed by the Internal Revenue Service. The Internal Revenue Code [Section 401(a)(9)] requires a participant to begin receiving required minimum distributions from The Plan at ages between 73 to 75 depending on the participants date of birth.

Vesting

Participants are fully vested at all times in their salary deferral contributions and earnings thereon. Participants vest in employee matching and discretionary contributions according to the following schedule:

Years of Service	Vesting Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeitures

Forfeitures are allocated at the discretion of the employer to either pay plan expenses, reduce employer contributions or be allocated to participants of The Plan. Unallocated forfeited amounts at year end were $20,484 in 2025 and $10,632 in 2024, respectively.

Participant Accounts

An account is maintained for each participant. The account balances are adjusted:

- For a pro rata share of investment income, expenses, gains and losses based on fund activity and the number of units held in the applicable fund.
- For salary deferral contributions made by the participant.
- For Plan sponsor matching contributions.
- For Plan sponsor discretionary profit-sharing contributions.
- For Plan expenses incurred by The Plan.
- For forfeited balances reallocated among existing, active participants.

Plan Expenses

Certain administrative expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. The Plan Sponsor also bears the costs of personnel who work directly and indirectly providing services for the Plan.

NOTE 2 – ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein and disclosures. Accordingly, actual results may differ from those estimates.

Valuation of Investments and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for more details with respect to fair value measurements. Interest and other income are recorded on the accrual basis. Purchases and sales of investments are recorded on the trade-date basis. Dividends are recorded on the ex-dividend date. The net appreciation (depreciation) of investments, including realized gains and losses on sales during the year and the current year changes in unrealized gains (losses) are presented in the statement of changes in net assets available for benefits.

Receivables

Employer contributions declared but not funded at year end are reflected as receivables. Employee contributions received but not remitted to the trustee at year end are reflected as receivables. Employer profit sharing contributions declared, but not paid until after year end are reflected as receivables. Given the nature of the receivables and the discretional nature of the employer contribution, amounts recorded have been determined by the Plan Sponsor based in part on cash available to pay the said employer contribution. Accordingly, there is essentially no chance of the receivable experiencing a credit loss. The Plan Administrator and Plan Sponsor will review the historic experience, current conditions and projected profits and cash flow for the near future (1-2 years) in determining the collectability of such receivables. Accordingly, The Plan believes no allowance for credit losses is needed at this time.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2025, and 2024, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the plan document.

Benefit Payments

Benefits are recorded when paid.

NOTE 3 – CERTIFIED INVESTEMENT INFORMATION

All information included in the accompanying financial statements related to investments, including year-end fair values, notes receivable from participants, investment earnings (interest, dividends, gains, losses, appreciation and depreciation), interest on notes receivable, and ERISA-required supplemental schedules have been prepared by or summarized from reports prepared by John Hancock Life Insurance Company (the custodian) for the years ended December 31, 2025 and 2024. The information was furnished to the Plan Administrator who has obtained certifications from the custodian that such information is complete and accurate. The custodian maintains separate accounts for each participant. It is the custodian's responsibility to invest a participant's funds as directed by the participant. Participants may change their investment options by contacting the custodian at any time either online or by a toll-free telephone number.

NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurements authoritative literature established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

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

Level 2 – Inputs to the valuation methodology include quoted market prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

The following is a description of the valuation methodologies used for assets measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2025 and 2024.

Pooled Separate Accounts

Pooled separate accounts are valued based the sum of the market value of the underlying investments as determined by quoted market prices, less operating expenses accrued but not deducted, if any. This method described may produce a fair value calculation that may no be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

December 31, 2025	Level 1	Level 2	Level 3	Fair Value
Investments in the fair value hierarchy	$ 0	$ 0	$ 0	$ 0
December 31, 2025				
Investments measured at net asset value – pooled separate accounts				26,829,637
Total investments at fair value				$ 26,829,637

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

December 31, 2024	Level 1	Level 2	Level 3	Fair Value
Investments in the fair value hierarchy	$ 0	$ 0	$ 0	$ 0
December 31, 2024				
Investments measured at net asset value – pooled separate accounts				24,113,143
Total investments at fair value				$ 24,113,143

Gains and losses realized and unrealized, for the years ended December 31, 2025 and 2024, are reported under net appreciation (depreciation) in fair value of investments on the accompanying statement of changes in net assets available for benefits.

The investment strategies for the pooled separate accounts are as follows:

Fund Name	Fund Strategy
JH Multimanager 2070 Lifetime	Target Date Fund
JH Multimanager 2065 Lifetime	Target Date Fund
JH Multimanager 2060 Lifetime	Target Date Fund

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

Fund Name	Fund Strategy
JH Multimanager 2050 Lifetime	Target Date Fund
JH Multimanager 2045 Lifetime	Target Date Fund
JH Multimanager 2040 Lifetime	Target Date Fund
JH Multimanager 2035 Lifetime	Target Date Fund
JH Multimanager 2030 Lifetime	Target Date Fund
JH Multimanager 2025 Lifetime	Target Date Fund
JH Multimanager 2020 Lifetime	Target Date Fund
JH Multimanager 2015 Lifetime	Target Date Fund
JH Multimanager 2010 Lifetime	Target Date Fund
JH Multimanager Aggressive LS	Aggressive Growth Fund
JH Multimanager Growth LS	Growth Fund
JH Multimanager Balanced LS	Growth & Income Fund
JH Multimanager Moderate LS	Growth & Income Fund
JH Multimanager Conserv	Conservative Fund
DFA US Targeted Value Fund	Aggressive Growth Fund
DFA US Small Cap Fund	Aggressive Growth Fund
Fidelity Contra Fund	Aggressive Growth Fund
Mid Cap Index Fund	Aggressive Growth Fund
Mid Value Fund	Aggressive Growth Fund
PGIM Jennison Mid Cap Growth	Aggressive Growth Fund
Small Cap Value Fund	Aggressive Growth Fund
Vanguard Small Cap Growth Index	Aggressive Growth Fund
Capital World Growth & Income	Growth Fund
American Funds Fundamental Inv	Growth Fund
American Funds New Perspective	Growth Fund
Fundamental Large Cap Value	Growth Fund
T. Rowe Price Equity, Inc.	Growth Fund
Templeton World	Growth Fund
AF American Balanced Fund	Growth & Income Fund
Fidelity advisor Total Bond	Income Fund
Templeton Global Bond Fund	Income Fund
JH Money Market Fund	Conservative
Vanguard Short-Term Federal	Conservative

NOTE 5 – PLAN TERMINATION

Although it has not indicated intent to do so, The Plan sponsor has the right to terminate The Plan at any time subject to the provisions of ERISA. In the event of plan termination, no additional contributions will be made and all participant's accounts will become 100% vested. The Plan will direct the distribution of the participant's accounts in the manner permitted by The Plan as soon as practicable.

NOTE 6 – INCOME TAX STATUS

The Internal Revenue Service has ruled that the Plan qualifies as a tax-exempt plan under the applicable provisions of the Internal Revenue Code. The plan has been amended since receiving the exempt determination, however, the plan administrator believes the plan continues to operate and qualify in accordance with Internal Revenue Code requirements for tax-exempt status.

NOTE 6 – INCOME TAX STATUS (Continued)

The Plan does not believe there are currently any tax positions which have a reasonable possibility of change from taxing authorities. Accrued interest and penalties with uncertain tax positions, if any, are recognized as part of administrative expenses. There were no taxes or accrued interest, or penalties related to the tax positions of the Plan as of December 31, 2025. The years subject to examination by the authorities are 2024, 2023, and 2022.

NOTE 7 – ALLOCATION NET ASSETS

Net assets available for benefits at December 31, 2025 and 2024, include $328,570 and $328,570, respectively, allocated to the accounts of participants who as of or prior to that date had terminated employment with the Plan sponsor and were awaiting distribution of their account balances.

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association or relatives of such persons. The Plan's investments include holdings managed by John Hancock, who also serves as trustee and custodian of the Plan's assets. All investments included on Schedule H have been identified as party in interest investments.

Administrative expenses paid to John Hancock amounted to $82,656 for 2025. Certain administrative functions are performed by the officers and employees of the Plan Sponsor, who may also be participants in the Plan, at no cost to the Plan.

These transactions are not deemed prohibited party-in-interest transactions because they are covered by the statutory or administrative exceptions from the Internal Revenue Code's and ERISA's rules on prohibited transactions.

NOTE 9 – RISKS AND UNCERTANITIES

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

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The audited financial statements and form 5500 are in agreement.

NOTE 11 – AMENDMENTS & SUBSEQUENT EVENTS

The Plan was amended, effective January 1, 2025, to modify the term "eligible employees" and add a contribution section dealing with Roth Deferrals. Accordingly, some employees who worked previously for certain employers may not participate for the transition period. A Roth Deferral contribution option was put in place for employees as of the effective date of the amendment. Participants should review the amendment in its entirety and seek help as needed.

The Plan was amended, effective January 1, 2025, to execute and issue a new Summary Plan Description. Accordingly, this amendment will amend the original plan document issued with an effective date of December 1, 1969. Participants should review the amendment in its entirety and seek help as needed.

Subsequent events were evaluated through October 14, 2026, which is the date the statements were available to be issued.

MILLER PRODUCTS, INC. 401(K) PLAN

SUPPLEMENTAL SCHEDULES

* * * * *

DECEMBER 31, 2025

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4i, FORM 5500
SCHEDULE OF ASSETS HELD FOR INVESTMENT
DECEMBER 31, 2025

Identity of Issue		Description	Cost	Total units held	Current value
John Hancock Life Insurance Company		Pooled separate account - mutual funds			
	*	JH Multimanager 2070 Lifetime	$ 196	18.474	$ 200
	*	JH Multimanager 2065 Lifetime	39,391	2,643.662	48,409
	*	JH Multimanager 2060 Lifetime	202,008	10,419.763	291,036
	*	JH Multimanager 2055 Lifetime	97,592	4,645.825	135,383
	*	JH Multimanager 2050 Lifetime	222,258	20,604.296	343,528
	*	JH Multimanager 2045 Lifetime	186,852	8,302.711	276,728
	*	JH Multimanager 2040 Lifetime	487,812	20,604.296	665,199
	*	JH Multimanager 2035 Lifetime	566,465	27,692.343	844,533
	*	JH Multimanager 2030 Lifetime	473,215	22,464.321	624,003
	*	JH Multimanager 2025 Lifetime	559,769	31,420.128	798,839
	*	JH Multimanager 2020 Lifetime	122,683	7,207.661	165,935
	*	JH Multimanager 2015 Lifetime	467	24.051	512
	*	JH Multimanager 2010 Lifetime	6,017	371.581	7,067
	*	JH Multimanager Aggressive LS	267,339	8,603.788	397,036
	*	JH Multimanager Growth LS	591,063	22,748.137	955,921
	*	JH Multimanager Balanced LS	886,710	39,996.380	1,384,454
	*	JH Multimanager Moderate LS	414,431	20,748.138	573,483
	*	JH Multimanager Conserv LS	200,756	11,046.869	249,938
	*	DFA US Targeted Value Fund	191,289	4,162.568	255,550
	*	DFA U.S. Small Cap Fund	83,446	1,502.330	121,368
	*	Fidelity ContraFund	2,289,334	10,958.887	5,932,170
	*	Mid Cap Index Fund	183,622	4,514.882	270,159
	*	Mid Value Fund	149,001	4,870.629	193,465
	*	PGIM Jennison Mid Cap Growth	580,881	8,624.950	989,851
	*	Small Cap Value Fund	589,223	16,858.316	770,440
	*	Vanguard Small Cap Grow Index	134,029	1,725.989	199,631
	*	Capital World Growth & Income	473,011	6,185.824	817,740
	*	American Funds Fundamental Inv	1,069,302	10,232.335	2,278,082
	*	American Funds New Perspective	694,078	10,383.247	1,452,780
	*	Fundamental Large Cap Value	306,064	8,114.967	481,385
	*	T. Rowe Price Equity Inc	786,179	14,901.215	844,868
	*	Templeton World	55,454	2,323.049	92,325
	*	AF American Balanced Fund	716,206	12,236.098	862,278
	*	Fidelity Advisor Total Bond	971,842	75,449.973	1,096,709
	*	Templeton Global Bond Fund	114,898	8,580.140	112,044
	*	Money Market Fund	718,852	602,136.926	747,912
	*	Vanguard Short-Term Federal	1,419,144	117,048.543	1,548,675
			16,850,880		26,829,637
John Hancock Life Insurance Company		Cash account	20,484	1.000	20,484
		Participant loans	$ 863,243	1.000	863,243
		Total invested assets held at year end			$ 27,713,364

* Party-in-Interest holding

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
CATEGORY (i) - INDIVIDUAL TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS								
	None							
CATEGORY (iii) - SERIES OF TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS								
John Hancock Life Insurance Company	AF American Balanced Fund (62 purchases)	$ 509,895	n/a	n/a	n/a	$ 509,895	n/a	n/a
	AF American Balanced Fund (36 sales)	n/a	$ 407,804	n/a	n/a	$ 327,057	$ 407,804	$ 80,747
John Hancock Life Insurance Company	American Funds Fundamental Inv (66 purchases)	$ 84,018	n/a	n/a	n/a	$ 84,018	n/a	n/a
	American Funds Fundamental Inv (59 sales)	n/a	$ 387,481	n/a	n/a	$ 210,960	$ 387,481	$ 176,521
John Hancock Life Insurance Company	JH Multimanager Aggressive LS (59 purchases)	$ 35,181	n/a	n/a	n/a	$ 35,181	n/a	n/a
	JH Multimanager Aggressive LS (47 sales)	n/a	$ 61,901	n/a	n/a	$ 43,422	$ 61,901	$ 18,479
John Hancock Life Insurance Company	American Funds New Perspective (60 purchases)	$ 35,564	n/a	n/a	n/a	$ 35,564	n/a	n/a
	American Funds New Perspective (47 sales)	n/a	$ 87,330	n/a	n/a	$ 46,960	$ 87,330	$ 40,370

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager Balanced LS (61 purchases)	$ 51,150	n/a	n/a	n/a	$ 51,150	n/a	n/a
	JH Multimanager Balanced LS (34 sales)	n/a	$ 24,415	n/a	n/a		$ 24,415	$ 24,415
John Hancock Life Insurance Company	Capital World Growth & Income (60 purchases)	$ 49,239	n/a	n/a	n/a	$ 49,239	n/a	n/a
	Capital World Growth & Income (50 sales)	n/a	$ 129,099	n/a	n/a	$ 88,139	$ 129,099	$ 40,960
John Hancock Life Insurance Company	JH Multimanager Conserv LS (59 purchases)	$ 15,301	n/a	n/a	n/a	$ 15,301	n/a	n/a
	JH Multimanager Conserv LS (26 sales)	n/a	$ 2,774	n/a	n/a	$ 2,344	$ 2,774	$ 430
John Hancock Life Insurance Company	Fidelity ContraFund (65 purchases)	$ 140,175	n/a	n/a	n/a	$ 140,175	n/a	n/a
	Fidelity ContraFund (68 sales)	n/a	$ 666,960	n/a	n/a	$ 293,067	$ 666,960	$ 373,893
John Hancock Life Insurance Company	T. Rowe Price Equity Inc (36 purchases)	$ 14,739	n/a	n/a	n/a	$ 14,739	n/a	n/a
	T. Rowe Price Equity Inc (32 sales)	n/a	$ 907,716	n/a	n/a	$ 520,508	$ 907,716	$ 387,207

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	Templeton World (59 purchases)	$ 4,294	n/a	n/a	n/a	$ 4,294	n/a	n/a
	Templeton World (32 sales)	n/a	$ 1,980	n/a	n/a	$ 1,328	$ 1,980	$ 652
John Hancock Life Insurance Company	DFA US Targeted Value Fund (59 purchases)	$ 117,190	n/a	n/a	n/a	$ 117,190	n/a	n/a
	DFA US Targeted Value Fund (20 sales)	n/a	$ 88,440	n/a	n/a	$ 65,831	$ 88,440	$ 22,609
John Hancock Life Insurance Company	Equity Income Fund (27 purchases)	$ 795,816	n/a	n/a	n/a	$ 795,816	n/a	n/a
	Equity Income Fund (19 sales)	n/a	$ 10,000	n/a	n/a	$ 9,637	$ 10,000	$ 362
John Hancock Life Insurance Company	Fundamental Large Cap Value (62 purchases)	$ 159,266	n/a	n/a	n/a	$ 159,266	n/a	n/a
	Fundamental Large Cap Value (36 sales)	n/a	$ 16,068	n/a	n/a	$ 11,145	$ 16,068	$ 4,923
John Hancock Life Insurance Company	Fidelity Advisor Total Bond (64 purchases)	$ 91,496	n/a	n/a	n/a	$ 91,496	n/a	n/a
	Fidelity Advisor Total Bond (65 sales)	n/a	$ 155,770	n/a	n/a	$ 144,522	$ 155,770	$ 11,248

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager Growth LS (60 purchases)	$ 43,552	n/a	n/a	n/a	$ 43,552	n/a	n/a
	JH Multimanager Growth LS (30 sales)	n/a	$ 112,806	n/a	n/a	$ 71,447	$ 112,806	$ 41,360
John Hancock Life Insurance Company	Vanguard Short-Term Federal (62 purchases)	$ 671,653	n/a	n/a	n/a	$ 671,653	n/a	n/a
	Vanguard Short-Term Federal (67 sales)	n/a	$ 421,156	n/a	n/a	$ 389,445	$ 421,156	$ 31,711
John Hancock Life Insurance Company	PGIM Jennison Mid Cap Growth (62 purchases)	$ 40,899	n/a	n/a	n/a	$ 40,899	n/a	n/a
	PGIM Jennison Mid Cap Growth (38 sales)	n/a	$ 267,809	n/a	n/a	$ 156,099	$ 267,809	$ 111,710
John Hancock Life Insurance Company	JH Multimanager 2010 Lifetime (31 purchases)	$ 1,733	n/a	n/a	n/a	$ 1,733	n/a	n/a
	JH Multimanager 2010 Lifetime (16 sales)	n/a	$ 31	n/a	n/a	$ 27	$ 31	$ 4
John Hancock Life Insurance Company	JH Multimanager 2015 Lifetime (4 purchases)	$ 736	n/a	n/a	n/a	$ 736	n/a	n/a
	JH Multimanager 2015 Lifetime (18 sales)	n/a	$ 10,295	n/a	n/a	$ 9,647	$ 10,295	$ 648

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2020 Lifetime (57 purchases)	$ 9,767	n/a	n/a	n/a	$ 9,767	n/a	n/a
	JH Multimanager 2020 Lifetime (22 sales)	n/a	$ 9,513	n/a	n/a	$ 7,387	$ 9,513	$ 2,127
John Hancock Life Insurance Company	JH Multimanager 2025 Lifetime (31 purchases)	$ 39,208	n/a	n/a	n/a	$ 39,208	n/a	n/a
	JH Multimanager 2025 Lifetime (57 sales)	n/a	$ 225,037	n/a	n/a	$ 174,117	$ 225,037	$ 50,920
John Hancock Life Insurance Company	JH Multimanager 2030 Lifetime (58 purchases)	$ 209,288	n/a	n/a	n/a	$ 209,288	n/a	n/a
	JH Multimanager 2030 Lifetime (48 sales)	n/a	$ 53,035	n/a	n/a	$ 42,304	$ 53,035	$ 10,731
John Hancock Life Insurance Company	JH Multimanager 2035 Lifetime (59 purchases)	$ 80,532	n/a	n/a	n/a	$ 80,532	n/a	n/a
	JH Multimanager 2035 Lifetime (37 sales)	n/a	$ 105,042	n/a	n/a	$ 71,807	$ 105,042	$ 33,235
John Hancock Life Insurance Company	JH Multimanager 2040 Lifetime (59 purchases)	$ 182,343	n/a	n/a	n/a	$ 182,343	n/a	n/a
	JH Multimanager 2040 Lifetime (49 sales)	n/a	$ 87,140	n/a	n/a	$ 65,200	$ 87,140	$ 21,941

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2045 Lifetime (57 purchases)	$ 48,319	n/a	n/a	n/a	$ 48,319	n/a	n/a
	JH Multimanager 2045 Lifetime (41 sales)	n/a	$ 17,614	n/a	n/a	$ 12,859	$ 17,614	$ 4,756
John Hancock Life Insurance Company	JH Multimanager 2050 Lifetime (57 purchases)	$ 52,579	n/a	n/a	n/a	$ 52,579	n/a	n/a
	JH Multimanager 2050 Lifetime (33 sales)	n/a	$ 22,574	n/a	n/a	$ 15,877	$ 22,574	$ 6,697
John Hancock Life Insurance Company	JH Multimanager 2055 Lifetime (57 purchases)	$ 32,652	n/a	n/a	n/a	$ 32,652	n/a	n/a
	JH Multimanager 2055 Lifetime (42 sales)	n/a	$ 34,826	n/a	n/a	$ 26,627	$ 34,826	$ 8,198
John Hancock Life Insurance Company	JH Multimanager 2060 Lifetime (57 purchases)	$ 59,208	n/a	n/a	n/a	$ 59,208	n/a	n/a
	JH Multimanager 2060 Lifetime (49 sales)	n/a	$ 66,038	n/a	n/a	$ 49,273	$ 66,038	$ 16,765
John Hancock Life Insurance Company	JH Multimanager 2070 Lifetime (7 purchases)	$ 196	n/a	n/a	n/a	$ 196	n/a	n/a
	JH Multimanager 2070 Lifetime (4 sales)	n/a	$ 0	n/a	n/a	$ 0	$ 0	$ 0

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2065 Lifetime (47 purchases)	$ 22,390	n/a	n/a	n/a	$ 22,390	n/a	n/a
	JH Multimanager 2065 Lifetime (33 sales)	n/a	$ 4,352	n/a	n/a	$ 3,825	$ 4,352	$ 527
John Hancock Life Insurance Company	Mid Cap Index Fund (59 purchases)	$ 69,877	n/a	n/a	n/a	$ 69,877	n/a	n/a
	Mid Cap Index Fund (21 sales)	n/a	$ 75,323	n/a	n/a	$ 50,488	$ 75,323	$ 24,836
John Hancock Life Insurance Company	JH Multimanager Moderate LS (62 purchases)	$ 41,597	n/a	n/a	n/a	$ 41,597	n/a	n/a
	JH Multimanager Moderate LS (47 sales)	n/a	$ 86,136	n/a	n/a	$ 65,622	$ 86,136	$ 20,513
John Hancock Life Insurance Company	Money Market Fund (37 purchases)	$ 597,178	n/a	n/a	n/a	$ 597,178	n/a	n/a
	Money Market Fund (22 sales)	n/a	$ 353,503	n/a	n/a	$ 331,136	$ 353,503	$ 22,367
John Hancock Life Insurance Company	Mid Value Fund (60 purchases)	$ 9,027	n/a	n/a	n/a	$ 9,027	n/a	n/a
	Mid Value Fund (21 sales)	n/a	$ 23,028	n/a	n/a	$ 18,288	$ 23,028	$ 4,739

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	DFA U.S. Small Cap Fund (59 purchases)	$ 9,691	n/a	n/a	n/a	$ 9,691	n/a	n/a
	DFA U.S. Small Cap Fund (25 sales)	n/a	$ 117,302	n/a	n/a	$ 81,498	$ 117,302	$ 35,804
John Hancock Life Insurance Company	Small Cap Value Fund (63 purchases)	$ 49,919	n/a	n/a	n/a	$ 49,919	n/a	n/a
	Small Cap Value Fund (40 sales)	n/a	$ 222,929	n/a	n/a	$ 174,502	$ 222,929	$ 48,427
John Hancock Life Insurance Company	Templeton Global Bond Fund (58 purchases)	$ 10,180	n/a	n/a	n/a	$ 10,180	n/a	n/a
	Templeton Global Bond Fund (33 sales)	n/a	$ 6,058	n/a	n/a	$ 6,672	$ 6,058	$ (614)
John Hancock Life Insurance Company	Vanguard Small Cap Grow Index (58 purchases)	$ 8,893	n/a	n/a	n/a	$ 8,893	n/a	n/a
	Vanguard Small Cap Grow Index (30 sales)	n/a	$ 12,620	n/a	n/a	$ 9,597	$ 12,620	$ 3,023

MILLER PRODUCTS, INC. 401(K) PLAN

FINANCIAL STATEMENTS

* * * * *

DECEMBER 31, 2025 and 2024

CONTENTS

	Page
Independent Auditor's Report	3-6
Statements of Net Assets Available for Benefits	7
Statements of Changes in Net Assets Available for Benefits	8
Notes to Financial Statements	9-16
Supplemental Schedules	
Schedule of Assets Held for Investments	18
Schedule of Reportable Transactions	19-26

Hirth Norris & Garrison, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Partners

Jodi L. Garrison, CPA I Timothy R. Harris, CPA

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Miller Products, Inc. 401(K) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2025 Financial Statements

We have performed audit of the accompanying financial statements of Miller Products, Inc. 401(K) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C), an ERISA Section 103(a)(3)(C) audit. The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Miller Products, Inc. 401(K) Plan financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Miller Products, Inc. 401(K) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Products, Inc. 401(K) Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Miller Products, Inc. 401(K) Plan's control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Products, Inc. 401(K) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

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

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Grove City, Ohio
October 14, 2026

MILLER PRODUCTS, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
Cash and cash equivalents	$ 20,484	$ 10,632
Investments - at fair value (Note 4)	26,829,637	24,113,143
Receivables		
Employer contributions	181,347	274,731
Notes receivable from participants	863,243	758,101
Total receivables	1,044,590	1,032,832
Total assets	27,894,711	25,156,607
LIABILITIES	0	0
NET ASSETS AVAILABLE FOR BENEFITS	$ 27,894,711	$ 25,156,607

The accompanying notes are an integral
part of these financial statements.

MILLER PRODUCTS, INC. 401(K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
INCREASES		
Contributions – participants	$ 658,947	$ 635,493
Contributions – employer	181,347	274,731
Contributions – rollover	108,223	17,337
Investment Income		
Interest, participant loans	58,589	48,852
Net gains (losses) on investments	3,624,100	3,400,593
Total investment income	3,682,689	3,449,445
Total increases	4,631,206	4,377,006
DECREASES		
Benefit payments to participants	1,748,799	965,543
Administrative fees	144,303	124,942
Total decreases	1,893,102	1,090,485
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	2,738,104	3,286,521
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	25,156,607	21,870,086
End of year	$ 27,894,711	$ 25,156,607

The accompanying notes are an integral
part of these financial statements.

NOTE 1 – DESCRIPTION OF THE PLAN

Miller Products, Inc. 401(K) Plan (The Plan) is a defined contribution profit sharing plan for the purpose of providing retirement benefits to employees of Miller Products, Inc. (the Plan Sponsor and Company) under the provisions of section 401(a) of the United States Internal Revenue Code (the IRC), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company and any adopting participating employers. The Plan is funded by employee compensation deferral contributions, employee rollover contributions, plan sponsor matching contributions and plan sponsor discretionary profit-sharing contributions. The Plan is subject to the provisions of ERISA as well as certain provisions of the federal income tax laws.

General

All employees who are 21 years old and have completed twelve months of service are eligible to and may participate in the Plan. An employee may begin to participate in The Plan on the first day of the next quarter after eligibility requirements have been met. Excluded employees include those covered by a collective bargaining agreement with pension benefits.

Contributions

The Plan is primarily funded by employee contributions based on a percentage (maximum 100%) of each participating employee's compensation. However, total deferrals by an individual participant in any calendar year may not exceed a dollar limit set by law ($23,500 in 2025 and $23,000 in 2024). Plan participants who are at least 50 years old by the end of the year may make special "catch-up" contributions. The limit for "catch-up" contributions was $7,500 in 2025 and $7,500 in 2024. The limit for both types of contributions may be increased in future years for changes in the cost of living.

The Plan sponsor may make a discretionary contribution which are allocated to plan participants based on the plan document provisions. Participants must be employed on the last day of the year and have earned 1,000 hours of service to be eligible to receive discretionary profit-sharing contributions.

Participants elect to allocate contributions between various investment fund options offered by The Plan as monitored and modified by the Plan Administrator and Plan Sponsor. Each fund provides different investment objectives and degrees of risk. Participants are permitted to change the investment direction of future contributions or redirect their invested account balances.

The Plan has an automatic enrollment provision (2% salary deferral with 1% increases annually on the first day of the plan year until reaching a maximum of 6%) which requires employees to elect out of The Plan if they do not wish to participate.

Participant Loans

Active Participants are permitted to borrow against their vested account balance a minimum of $1,000 up to a maximum of the lesser of 50% of their vested account balance or $50,000. The loans, in the form of promissory notes, are secured by the balances in the participant's account. The loans bear interest at reasonable rates commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest payments are paid through payroll deductions and are typically repaid within five (5) years.

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Withdrawals

Amounts can only be withdrawn from the Plan upon terminating employment, death, disability, attaining normal retirement age (age 59 ½), and hardship withdrawals subject to guidelines prescribed by the Internal Revenue Service. The Internal Revenue Code [Section 401(a)(9)] requires a participant to begin receiving required minimum distributions from The Plan at ages between 73 to 75 depending on the participants date of birth.

Vesting

Participants are fully vested at all times in their salary deferral contributions and earnings thereon. Participants vest in employee matching and discretionary contributions according to the following schedule:

Years of Service	Vesting Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeitures

Forfeitures are allocated at the discretion of the employer to either pay plan expenses, reduce employer contributions or be allocated to participants of The Plan. Unallocated forfeited amounts at year end were $20,484 in 2025 and $10,632 in 2024, respectively.

Participant Accounts

An account is maintained for each participant. The account balances are adjusted:

- For a pro rata share of investment income, expenses, gains and losses based on fund activity and the number of units held in the applicable fund.
- For salary deferral contributions made by the participant.
- For Plan sponsor matching contributions.
- For Plan sponsor discretionary profit-sharing contributions.
- For Plan expenses incurred by The Plan.
- For forfeited balances reallocated among existing, active participants.

Plan Expenses

Certain administrative expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. The Plan Sponsor also bears the costs of personnel who work directly and indirectly providing services for the Plan.

NOTE 2 – ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein and disclosures. Accordingly, actual results may differ from those estimates.

Valuation of Investments and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for more details with respect to fair value measurements. Interest and other income are recorded on the accrual basis. Purchases and sales of investments are recorded on the trade-date basis. Dividends are recorded on the ex-dividend date. The net appreciation (depreciation) of investments, including realized gains and losses on sales during the year and the current year changes in unrealized gains (losses) are presented in the statement of changes in net assets available for benefits.

Receivables

Employer contributions declared but not funded at year end are reflected as receivables. Employee contributions received but not remitted to the trustee at year end are reflected as receivables. Employer profit sharing contributions declared, but not paid until after year end are reflected as receivables. Given the nature of the receivables and the discretional nature of the employer contribution, amounts recorded have been determined by the Plan Sponsor based in part on cash available to pay the said employer contribution. Accordingly, there is essentially no chance of the receivable experiencing a credit loss. The Plan Administrator and Plan Sponsor will review the historic experience, current conditions and projected profits and cash flow for the near future (1-2 years) in determining the collectability of such receivables. Accordingly, The Plan believes no allowance for credit losses is needed at this time.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2025, and 2024, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the plan document.

Benefit Payments

Benefits are recorded when paid.

NOTE 3 – CERTIFIED INVESTEMENT INFORMATION

All information included in the accompanying financial statements related to investments, including year-end fair values, notes receivable from participants, investment earnings (interest, dividends, gains, losses, appreciation and depreciation), interest on notes receivable, and ERISA-required supplemental schedules have been prepared by or summarized from reports prepared by John Hancock Life Insurance Company (the custodian) for the years ended December 31, 2025 and 2024. The information was furnished to the Plan Administrator who has obtained certifications from the custodian that such information is complete and accurate. The custodian maintains separate accounts for each participant. It is the custodian's responsibility to invest a participant's funds as directed by the participant. Participants may change their investment options by contacting the custodian at any time either online or by a toll-free telephone number.

NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurements authoritative literature established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

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

Level 2 – Inputs to the valuation methodology include quoted market prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

The following is a description of the valuation methodologies used for assets measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2025 and 2024.

Pooled Separate Accounts

Pooled separate accounts are valued based the sum of the market value of the underlying investments as determined by quoted market prices, less operating expenses accrued but not deducted, if any. This method described may produce a fair value calculation that may no be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

December 31, 2025	Level 1	Level 2	Level 3	Fair Value
Investments in the fair value hierarchy	$ 0	$ 0	$ 0	$ 0
December 31, 2025				
Investments measured at net asset value – pooled separate accounts				26,829,637
Total investments at fair value				$ 26,829,637

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

December 31, 2024	Level 1	Level 2	Level 3	Fair Value
Investments in the fair value hierarchy	$ 0	$ 0	$ 0	$ 0
December 31, 2024				
Investments measured at net asset value – pooled separate accounts				24,113,143
Total investments at fair value				$ 24,113,143

Gains and losses realized and unrealized, for the years ended December 31, 2025 and 2024, are reported under net appreciation (depreciation) in fair value of investments on the accompanying statement of changes in net assets available for benefits.

The investment strategies for the pooled separate accounts are as follows:

Fund Name	Fund Strategy
JH Multimanager 2070 Lifetime	Target Date Fund
JH Multimanager 2065 Lifetime	Target Date Fund
JH Multimanager 2060 Lifetime	Target Date Fund

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

Fund Name	Fund Strategy
JH Multimanager 2050 Lifetime	Target Date Fund
JH Multimanager 2045 Lifetime	Target Date Fund
JH Multimanager 2040 Lifetime	Target Date Fund
JH Multimanager 2035 Lifetime	Target Date Fund
JH Multimanager 2030 Lifetime	Target Date Fund
JH Multimanager 2025 Lifetime	Target Date Fund
JH Multimanager 2020 Lifetime	Target Date Fund
JH Multimanager 2015 Lifetime	Target Date Fund
JH Multimanager 2010 Lifetime	Target Date Fund
JH Multimanager Aggressive LS	Aggressive Growth Fund
JH Multimanager Growth LS	Growth Fund
JH Multimanager Balanced LS	Growth & Income Fund
JH Multimanager Moderate LS	Growth & Income Fund
JH Multimanager Conserv	Conservative Fund
DFA US Targeted Value Fund	Aggressive Growth Fund
DFA US Small Cap Fund	Aggressive Growth Fund
Fidelity Contra Fund	Aggressive Growth Fund
Mid Cap Index Fund	Aggressive Growth Fund
Mid Value Fund	Aggressive Growth Fund
PGIM Jennison Mid Cap Growth	Aggressive Growth Fund
Small Cap Value Fund	Aggressive Growth Fund
Vanguard Small Cap Growth Index	Aggressive Growth Fund
Capital World Growth & Income	Growth Fund
American Funds Fundamental Inv	Growth Fund
American Funds New Perspective	Growth Fund
Fundamental Large Cap Value	Growth Fund
T. Rowe Price Equity, Inc.	Growth Fund
Templeton World	Growth Fund
AF American Balanced Fund	Growth & Income Fund
Fidelity advisor Total Bond	Income Fund
Templeton Global Bond Fund	Income Fund
JH Money Market Fund	Conservative
Vanguard Short-Term Federal	Conservative

NOTE 5 – PLAN TERMINATION

Although it has not indicated intent to do so, The Plan sponsor has the right to terminate The Plan at any time subject to the provisions of ERISA. In the event of plan termination, no additional contributions will be made and all participant's accounts will become 100% vested. The Plan will direct the distribution of the participant's accounts in the manner permitted by The Plan as soon as practicable.

NOTE 6 – INCOME TAX STATUS

The Internal Revenue Service has ruled that the Plan qualifies as a tax-exempt plan under the applicable provisions of the Internal Revenue Code. The plan has been amended since receiving the exempt determination, however, the plan administrator believes the plan continues to operate and qualify in accordance with Internal Revenue Code requirements for tax-exempt status.

NOTE 6 – INCOME TAX STATUS (Continued)

The Plan does not believe there are currently any tax positions which have a reasonable possibility of change from taxing authorities. Accrued interest and penalties with uncertain tax positions, if any, are recognized as part of administrative expenses. There were no taxes or accrued interest, or penalties related to the tax positions of the Plan as of December 31, 2025. The years subject to examination by the authorities are 2024, 2023, and 2022.

NOTE 7 – ALLOCATION NET ASSETS

Net assets available for benefits at December 31, 2025 and 2024, include $328,570 and $328,570, respectively, allocated to the accounts of participants who as of or prior to that date had terminated employment with the Plan sponsor and were awaiting distribution of their account balances.

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association or relatives of such persons. The Plan's investments include holdings managed by John Hancock, who also serves as trustee and custodian of the Plan's assets. All investments included on Schedule H have been identified as party in interest investments.

Administrative expenses paid to John Hancock amounted to $82,656 for 2025. Certain administrative functions are performed by the officers and employees of the Plan Sponsor, who may also be participants in the Plan, at no cost to the Plan.

These transactions are not deemed prohibited party-in-interest transactions because they are covered by the statutory or administrative exceptions from the Internal Revenue Code's and ERISA's rules on prohibited transactions.

NOTE 9 – RISKS AND UNCERTANITIES

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

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The audited financial statements and form 5500 are in agreement.

NOTE 11 – AMENDMENTS & SUBSEQUENT EVENTS

The Plan was amended, effective January 1, 2025, to modify the term "eligible employees" and add a contribution section dealing with Roth Deferrals. Accordingly, some employees who worked previously for certain employers may not participate for the transition period. A Roth Deferral contribution option was put in place for employees as of the effective date of the amendment. Participants should review the amendment in its entirety and seek help as needed.

The Plan was amended, effective January 1, 2025, to execute and issue a new Summary Plan Description. Accordingly, this amendment will amend the original plan document issued with an effective date of December 1, 1969. Participants should review the amendment in its entirety and seek help as needed.

Subsequent events were evaluated through October 14, 2026, which is the date the statements were available to be issued.

MILLER PRODUCTS, INC. 401(K) PLAN

SUPPLEMENTAL SCHEDULES

* * * * *

DECEMBER 31, 2025

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4i, FORM 5500
SCHEDULE OF ASSETS HELD FOR INVESTMENT
DECEMBER 31, 2025

Identity of Issue		Description	Cost	Total units held	Current value
John Hancock Life Insurance Company		Pooled separate account - mutual funds			
	*	JH Multimanager 2070 Lifetime	$ 196	18.474	$ 200
	*	JH Multimanager 2065 Lifetime	39,391	2,643.662	48,409
	*	JH Multimanager 2060 Lifetime	202,008	10,419.763	291,036
	*	JH Multimanager 2055 Lifetime	97,592	4,645.825	135,383
	*	JH Multimanager 2050 Lifetime	222,258	20,604.296	343,528
	*	JH Multimanager 2045 Lifetime	186,852	8,302.711	276,728
	*	JH Multimanager 2040 Lifetime	487,812	20,604.296	665,199
	*	JH Multimanager 2035 Lifetime	566,465	27,692.343	844,533
	*	JH Multimanager 2030 Lifetime	473,215	22,464.321	624,003
	*	JH Multimanager 2025 Lifetime	559,769	31,420.128	798,839
	*	JH Multimanager 2020 Lifetime	122,683	7,207.661	165,935
	*	JH Multimanager 2015 Lifetime	467	24.051	512
	*	JH Multimanager 2010 Lifetime	6,017	371.581	7,067
	*	JH Multimanager Aggressive LS	267,339	8,603.788	397,036
	*	JH Multimanager Growth LS	591,063	22,748.137	955,921
	*	JH Multimanager Balanced LS	886,710	39,996.380	1,384,454
	*	JH Multimanager Moderate LS	414,431	20,748.138	573,483
	*	JH Multimanager Conserv LS	200,756	11,046.869	249,938
	*	DFA US Targeted Value Fund	191,289	4,162.568	255,550
	*	DFA U.S. Small Cap Fund	83,446	1,502.330	121,368
	*	Fidelity ContraFund	2,289,334	10,958.887	5,932,170
	*	Mid Cap Index Fund	183,622	4,514.882	270,159
	*	Mid Value Fund	149,001	4,870.629	193,465
	*	PGIM Jennison Mid Cap Growth	580,881	8,624.950	989,851
	*	Small Cap Value Fund	589,223	16,858.316	770,440
	*	Vanguard Small Cap Grow Index	134,029	1,725.989	199,631
	*	Capital World Growth & Income	473,011	6,185.824	817,740
	*	American Funds Fundamental Inv	1,069,302	10,232.335	2,278,082
	*	American Funds New Perspective	694,078	10,383.247	1,452,780
	*	Fundamental Large Cap Value	306,064	8,114.967	481,385
	*	T. Rowe Price Equity Inc	786,179	14,901.215	844,868
	*	Templeton World	55,454	2,323.049	92,325
	*	AF American Balanced Fund	716,206	12,236.098	862,278
	*	Fidelity Advisor Total Bond	971,842	75,449.973	1,096,709
	*	Templeton Global Bond Fund	114,898	8,580.140	112,044
	*	Money Market Fund	718,852	602,136.926	747,912
	*	Vanguard Short-Term Federal	1,419,144	117,048.543	1,548,675
			16,850,880		26,829,637
John Hancock Life Insurance Company		Cash account	20,484	1.000	20,484
		Participant loans	$ 863,243	1.000	863,243
		Total invested assets held at year end			$ 27,713,364

* Party-in-Interest holding

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
CATEGORY (i) - INDIVIDUAL TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS								
	None							
CATEGORY (iii) - SERIES OF TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS								
John Hancock Life Insurance Company	AF American Balanced Fund (62 purchases)	$ 509,895	n/a	n/a	n/a	$ 509,895	n/a	n/a
	AF American Balanced Fund (36 sales)	n/a	$ 407,804	n/a	n/a	$ 327,057	$ 407,804	$ 80,747
John Hancock Life Insurance Company	American Funds Fundamental Inv (66 purchases)	$ 84,018	n/a	n/a	n/a	$ 84,018	n/a	n/a
	American Funds Fundamental Inv (59 sales)	n/a	$ 387,481	n/a	n/a	$ 210,960	$ 387,481	$ 176,521
John Hancock Life Insurance Company	JH Multimanager Aggressive LS (59 purchases)	$ 35,181	n/a	n/a	n/a	$ 35,181	n/a	n/a
	JH Multimanager Aggressive LS (47 sales)	n/a	$ 61,901	n/a	n/a	$ 43,422	$ 61,901	$ 18,479
John Hancock Life Insurance Company	American Funds New Perspective (60 purchases)	$ 35,564	n/a	n/a	n/a	$ 35,564	n/a	n/a
	American Funds New Perspective (47 sales)	n/a	$ 87,330	n/a	n/a	$ 46,960	$ 87,330	$ 40,370

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager Balanced LS (61 purchases)	$ 51,150	n/a	n/a	n/a	$ 51,150	n/a	n/a
	JH Multimanager Balanced LS (34 sales)	n/a	$ 24,415	n/a	n/a		$ 24,415	$ 24,415
John Hancock Life Insurance Company	Capital World Growth & Income (60 purchases)	$ 49,239	n/a	n/a	n/a	$ 49,239	n/a	n/a
	Capital World Growth & Income (50 sales)	n/a	$ 129,099	n/a	n/a	$ 88,139	$ 129,099	$ 40,960
John Hancock Life Insurance Company	JH Multimanager Conserv LS (59 purchases)	$ 15,301	n/a	n/a	n/a	$ 15,301	n/a	n/a
	JH Multimanager Conserv LS (26 sales)	n/a	$ 2,774	n/a	n/a	$ 2,344	$ 2,774	$ 430
John Hancock Life Insurance Company	Fidelity ContraFund (65 purchases)	$ 140,175	n/a	n/a	n/a	$ 140,175	n/a	n/a
	Fidelity ContraFund (68 sales)	n/a	$ 666,960	n/a	n/a	$ 293,067	$ 666,960	$ 373,893
John Hancock Life Insurance Company	T. Rowe Price Equity Inc (36 purchases)	$ 14,739	n/a	n/a	n/a	$ 14,739	n/a	n/a
	T. Rowe Price Equity Inc (32 sales)	n/a	$ 907,716	n/a	n/a	$ 520,508	$ 907,716	$ 387,207

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	Templeton World (59 purchases)	$ 4,294	n/a	n/a	n/a	$ 4,294	n/a	n/a
	Templeton World (32 sales)	n/a	$ 1,980	n/a	n/a	$ 1,328	$ 1,980	$ 652
John Hancock Life Insurance Company	DFA US Targeted Value Fund (59 purchases)	$ 117,190	n/a	n/a	n/a	$ 117,190	n/a	n/a
	DFA US Targeted Value Fund (20 sales)	n/a	$ 88,440	n/a	n/a	$ 65,831	$ 88,440	$ 22,609
John Hancock Life Insurance Company	Equity Income Fund (27 purchases)	$ 795,816	n/a	n/a	n/a	$ 795,816	n/a	n/a
	Equity Income Fund (19 sales)	n/a	$ 10,000	n/a	n/a	$ 9,637	$ 10,000	$ 362
John Hancock Life Insurance Company	Fundamental Large Cap Value (62 purchases)	$ 159,266	n/a	n/a	n/a	$ 159,266	n/a	n/a
	Fundamental Large Cap Value (36 sales)	n/a	$ 16,068	n/a	n/a	$ 11,145	$ 16,068	$ 4,923
John Hancock Life Insurance Company	Fidelity Advisor Total Bond (64 purchases)	$ 91,496	n/a	n/a	n/a	$ 91,496	n/a	n/a
	Fidelity Advisor Total Bond (65 sales)	n/a	$ 155,770	n/a	n/a	$ 144,522	$ 155,770	$ 11,248

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager Growth LS (60 purchases)	$ 43,552	n/a	n/a	n/a	$ 43,552	n/a	n/a
	JH Multimanager Growth LS (30 sales)	n/a	$ 112,806	n/a	n/a	$ 71,447	$ 112,806	$ 41,360
John Hancock Life Insurance Company	Vanguard Short-Term Federal (62 purchases)	$ 671,653	n/a	n/a	n/a	$ 671,653	n/a	n/a
	Vanguard Short-Term Federal (67 sales)	n/a	$ 421,156	n/a	n/a	$ 389,445	$ 421,156	$ 31,711
John Hancock Life Insurance Company	PGIM Jennison Mid Cap Growth (62 purchases)	$ 40,899	n/a	n/a	n/a	$ 40,899	n/a	n/a
	PGIM Jennison Mid Cap Growth (38 sales)	n/a	$ 267,809	n/a	n/a	$ 156,099	$ 267,809	$ 111,710
John Hancock Life Insurance Company	JH Multimanager 2010 Lifetime (31 purchases)	$ 1,733	n/a	n/a	n/a	$ 1,733	n/a	n/a
	JH Multimanager 2010 Lifetime (16 sales)	n/a	$ 31	n/a	n/a	$ 27	$ 31	$ 4
John Hancock Life Insurance Company	JH Multimanager 2015 Lifetime (4 purchases)	$ 736	n/a	n/a	n/a	$ 736	n/a	n/a
	JH Multimanager 2015 Lifetime (18 sales)	n/a	$ 10,295	n/a	n/a	$ 9,647	$ 10,295	$ 648

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2020 Lifetime (57 purchases)	$ 9,767	n/a	n/a	n/a	$ 9,767	n/a	n/a
	JH Multimanager 2020 Lifetime (22 sales)	n/a	$ 9,513	n/a	n/a	$ 7,387	$ 9,513	$ 2,127
John Hancock Life Insurance Company	JH Multimanager 2025 Lifetime (31 purchases)	$ 39,208	n/a	n/a	n/a	$ 39,208	n/a	n/a
	JH Multimanager 2025 Lifetime (57 sales)	n/a	$ 225,037	n/a	n/a	$ 174,117	$ 225,037	$ 50,920
John Hancock Life Insurance Company	JH Multimanager 2030 Lifetime (58 purchases)	$ 209,288	n/a	n/a	n/a	$ 209,288	n/a	n/a
	JH Multimanager 2030 Lifetime (48 sales)	n/a	$ 53,035	n/a	n/a	$ 42,304	$ 53,035	$ 10,731
John Hancock Life Insurance Company	JH Multimanager 2035 Lifetime (59 purchases)	$ 80,532	n/a	n/a	n/a	$ 80,532	n/a	n/a
	JH Multimanager 2035 Lifetime (37 sales)	n/a	$ 105,042	n/a	n/a	$ 71,807	$ 105,042	$ 33,235
John Hancock Life Insurance Company	JH Multimanager 2040 Lifetime (59 purchases)	$ 182,343	n/a	n/a	n/a	$ 182,343	n/a	n/a
	JH Multimanager 2040 Lifetime (49 sales)	n/a	$ 87,140	n/a	n/a	$ 65,200	$ 87,140	$ 21,941

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2045 Lifetime (57 purchases)	$ 48,319	n/a	n/a	n/a	$ 48,319	n/a	n/a
	JH Multimanager 2045 Lifetime (41 sales)	n/a	$ 17,614	n/a	n/a	$ 12,859	$ 17,614	$ 4,756
John Hancock Life Insurance Company	JH Multimanager 2050 Lifetime (57 purchases)	$ 52,579	n/a	n/a	n/a	$ 52,579	n/a	n/a
	JH Multimanager 2050 Lifetime (33 sales)	n/a	$ 22,574	n/a	n/a	$ 15,877	$ 22,574	$ 6,697
John Hancock Life Insurance Company	JH Multimanager 2055 Lifetime (57 purchases)	$ 32,652	n/a	n/a	n/a	$ 32,652	n/a	n/a
	JH Multimanager 2055 Lifetime (42 sales)	n/a	$ 34,826	n/a	n/a	$ 26,627	$ 34,826	$ 8,198
John Hancock Life Insurance Company	JH Multimanager 2060 Lifetime (57 purchases)	$ 59,208	n/a	n/a	n/a	$ 59,208	n/a	n/a
	JH Multimanager 2060 Lifetime (49 sales)	n/a	$ 66,038	n/a	n/a	$ 49,273	$ 66,038	$ 16,765
John Hancock Life Insurance Company	JH Multimanager 2070 Lifetime (7 purchases)	$ 196	n/a	n/a	n/a	$ 196	n/a	n/a
	JH Multimanager 2070 Lifetime (4 sales)	n/a	$ 0	n/a	n/a	$ 0	$ 0	$ 0

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2065 Lifetime (47 purchases)	$ 22,390	n/a	n/a	n/a	$ 22,390	n/a	n/a
	JH Multimanager 2065 Lifetime (33 sales)	n/a	$ 4,352	n/a	n/a	$ 3,825	$ 4,352	$ 527
John Hancock Life Insurance Company	Mid Cap Index Fund (59 purchases)	$ 69,877	n/a	n/a	n/a	$ 69,877	n/a	n/a
	Mid Cap Index Fund (21 sales)	n/a	$ 75,323	n/a	n/a	$ 50,488	$ 75,323	$ 24,836
John Hancock Life Insurance Company	JH Multimanager Moderate LS (62 purchases)	$ 41,597	n/a	n/a	n/a	$ 41,597	n/a	n/a
	JH Multimanager Moderate LS (47 sales)	n/a	$ 86,136	n/a	n/a	$ 65,622	$ 86,136	$ 20,513
John Hancock Life Insurance Company	Money Market Fund (37 purchases)	$ 597,178	n/a	n/a	n/a	$ 597,178	n/a	n/a
	Money Market Fund (22 sales)	n/a	$ 353,503	n/a	n/a	$ 331,136	$ 353,503	$ 22,367
John Hancock Life Insurance Company	Mid Value Fund (60 purchases)	$ 9,027	n/a	n/a	n/a	$ 9,027	n/a	n/a
	Mid Value Fund (21 sales)	n/a	$ 23,028	n/a	n/a	$ 18,288	$ 23,028	$ 4,739

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4j, FORM 5500
SCHEDULE OF REPORTABLE TRANSACTIONS
DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	DFA U.S. Small Cap Fund (59 purchases)	$ 9,691	n/a	n/a	n/a	$ 9,691	n/a	n/a
	DFA U.S. Small Cap Fund (25 sales)	n/a	$ 117,302	n/a	n/a	$ 81,498	$ 117,302	$ 35,804
John Hancock Life Insurance Company	Small Cap Value Fund (63 purchases)	$ 49,919	n/a	n/a	n/a	$ 49,919	n/a	n/a
	Small Cap Value Fund (40 sales)	n/a	$ 222,929	n/a	n/a	$ 174,502	$ 222,929	$ 48,427
John Hancock Life Insurance Company	Templeton Global Bond Fund (58 purchases)	$ 10,180	n/a	n/a	n/a	$ 10,180	n/a	n/a
	Templeton Global Bond Fund (33 sales)	n/a	$ 6,058	n/a	n/a	$ 6,672	$ 6,058	$ (614)
John Hancock Life Insurance Company	Vanguard Small Cap Grow Index (58 purchases)	$ 8,893	n/a	n/a	n/a	$ 8,893	n/a	n/a
	Vanguard Small Cap Grow Index (30 sales)	n/a	$ 12,620	n/a	n/a	$ 9,597	$ 12,620	$ 3,023