

Aludyne Inc. 401(k) Plan 2024 Section 404(c) Notice and Policy Statement

The Company offers a defined contribution retirement plan to provide eligible employees with a long-term savings vehicle and potential source of retirement income. The above-named plan (the "Plan") is intended to be an ERISA Section 404(c) Plan. Under an ERISA Section 404(c) Plan, the Plan fiduciaries may be relieved of liability for any losses that are the direct and necessary result of investment instructions given by a participant or beneficiary.

This Section 404(c) Notice and Policy Statement outlines the procedures for implementing and monitoring the requirements set forth in the Section 404(c) regulations. It also establishes the intent of the Plan Sponsor to comply with Section 404(c) and describes certain procedures and guidelines to ensure compliance with Section 404(c).

PLAN FIDUCIARY RESPONSIBLE FOR PROVIDING INFORMATION TO PARTICIPANTS*

The Plan fiduciary named below is responsible for ensuring that participants receive information about the investment options available under the Plan and for ensuring that the participant's investment instructions are followed.

Retirement Plan Committee
Aludyne Inc.
300 Galleria Officentre, Suite 501
Southfield, MI 48034
248-728-8634

INFORMATION FOR PARTICIPANTS

In addition to providing all participant disclosures required under the ERISA 404(a) regulation, the Plan fiduciary must provide the following information to participants upon request (based on the latest information available to the Plan):

1. Copies of prospectuses, financial statements and reports, and any other materials relating to investment alternatives available under the Plan to the extent they are furnished to the Plan.
2. A description of the annual operating expenses of each investment alternative, such as investment management fees, administrative fees and transaction costs, which reduce the rate of return to the participants or beneficiaries, and the aggregate amount of such expenses expressed as a percentage of average net assets of the designated investment alternative.
3. A list of the assets which comprise the portfolio of each investment alternative, the value of each asset individually (or the proportion of the investment alternatives which it comprises), and with respect to each individual asset which is a fixed rate investment contract issued by a bank or similar institution, the name of the issuer, the term of the contract and the rate of return on the contract.
4. Information concerning the value of shares or units in designated investment alternatives held in the account of the participant as well as the date of the valuation.

The Plan may charge participants' accounts for reasonable expenses of carrying out investment instructions and will periodically inform the participants of the expenses incurred. The Plan fiduciary must comply with a participant's investment instructions except where (a) implementation of the investment instructions would result in a prohibited transaction under ERISA or the Internal Revenue Code; (b) implementation of the investment instruction would generate taxable income to the Plan, or (c) implementation of the investment instruction is not in accordance with Plan documents (to the extent the documents are consistent with ERISA), would cause a fiduciary to maintain ownership of any assets outside the U.S. and its sovereignties, would jeopardize the Plan's tax qualified status, would result in a sale, exchange or lease of property

between a Plan Sponsor and the Plan, would result in a loss in excess of a participant's account balance, or would result in a loan to a Plan Sponsor.

INVESTMENT CHOICES

The Plan fiduciaries have provided at least three diversified core investment categories representing a wide range of risk/return characteristics, so as to allow Plan participants to choose from a broad range of investments, with a reasonable opportunity to materially affect the potential return and minimize the risk of large losses.

The Plan fiduciaries also have established an Investment Policy for the Plan that includes criteria for the initial selection and ongoing monitoring of the investment alternatives under the Plan.

In the event the Plan also has employer stock, a separate notification for participants regarding the procedures relating to the employer stock will be provided.

INVESTMENT CHANGES

The Plan fiduciaries provide participants with the opportunity to make investment changes on any business day, at no cost, through the investment provider's toll-free 800 number or Internet site. Restrictions on investment changes may apply that prevent or inhibit late trading practices, excessive trading, or other investment change activities that could possibly have a negative impact on investment performance or expenses. An explanation of how to make investment changes, account balance transfer restrictions or limitations, and transaction confirmations, are included in the enrollment kit and/or provider website.

AMENDMENTS TO 404(C) NOTICE AND POLICY STATEMENT

The Plan fiduciaries reserve the right to amend this 404(c) Notice and Policy Statement at any time without notice.

This 404(c) Notice and Policy is effective January 1st, 2024.