

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2022</p> <hr/> <p>This Form is Open to Public Inspection</p>
---	---	--

Part I Annual Report Identification Information
 For calendar plan year 2022 or fiscal plan year beginning 11/01/2022 and ending 10/31/2023

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>SIVALLS, INC. EMPLOYEES' PROFIT SHARING & 401(K) PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>SIVALLS, INC.</u></p> <p><u>PO BOX 2792</u> <u>2200 EAST 2ND STREET</u> <u>ODESSA, TX 79760-2792</u> <u>ODESSA, TX 79761-4910</u></p>	<p>1c Effective date of plan <u>11/01/1957</u></p> <p>2b Employer Identification Number (EIN) <u>75-0731072</u></p> <p>2c Plan Sponsor's telephone number <u>432-337-3571</u></p> <p>2d Business code (see instructions) <u>332900</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	08/14/2024	J. A. ZUERKER
	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

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 279
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 191 6a(2) 133 6b 6 6c 72 6d 211 6e 0 6f 211 6g 200 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2R 2T 3D 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> 0 A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 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 C
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Service Provider Information

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

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

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 11/01/2022 and ending 10/31/2023

A Name of plan <u>SIVALLS, INC. EMPLOYEES' PROFIT SHARING & 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SIVALLS, INC.</u>	D Employer Identification Number (EIN) <u>75-0731072</u>	

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
FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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)

LPL FINANCIAL LLC

04-3046611

(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?
27	ADVISOR	48143	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
60 64 65 71	RECORDKEEPER	-42404	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
AB LG CAP GRTH ADV - ALLIANCEBERNS 18, RUE EUGNE RUPPERT LUXEMBOURG, LU L-245 LU	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
INVS DEVELOP MKT Y - INVESCO INVES 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
J H ENTERPRISE I - JANUS HENDERSON 151 DETROIT STREET DENVER, CO 80206	0.10%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
VRS SMALL CAP GRTH Y - FIS INVESTO FAITH INVESTOR SERVICES, LLC 14785 PRESTON ROAD, SUITE 1000 DALLAS, TX 75254	0.10%	
(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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2022 or fiscal plan year beginning **11/01/2022** and ending **10/31/2023**

A Name of plan SIVALLS, INC. EMPLOYEES' PROFIT SHARING & 401(K) PLAN	B Three-digit plan number (PN) ▶	001
---	---	------------

C Plan or DFE sponsor's name as shown on line 2a of Form 5500 SIVALLS, INC.	D Employer Identification Number (EIN) 75-0731072
--	--

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: FA STABLE VALUE I

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY
--

c EIN-PN 04-3022712-026	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6412729
---------------------------------------	-------------------------------	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2022 or fiscal plan year beginning 11/01/2022 and ending 10/31/2023	
A Name of plan SIVALLS, INC. EMPLOYEES' PROFIT SHARING & 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SIVALLS, INC.	D Employer Identification Number (EIN) 75-0731072

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	1604	1604
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	31886	999891
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	792650	1319749
(2) U.S. Government securities.....	1c(2)	48528	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred.....	1c(4)(A)	6529	5511
(B) Common.....	1c(4)(B)	2253245	2226229
(5) Partnership/joint venture interests.....	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	523626	527538
(9) Value of interest in common/collective trusts.....	1c(9)	7508303	6412729
(10) Value of interest in pooled separate accounts.....	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	21401507	20548533
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	38254	31450

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	32606132	32073234
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	917	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	917	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	32605215	32073234

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)	1330490	
(B) Participants.....	2a(1)(B)	642314	
(C) Others (including rollovers).....	2a(1)(C)	0	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		1972804
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	39232	
(B) U.S. Government securities.....	2b(1)(B)	406	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	27104	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		66742
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	906	
(B) Common stock.....	2b(2)(B)	33824	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	587100	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	1126320	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	1048219	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	168123	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-610367
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		812313
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		3109546
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3638883	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		3638883
f Corrective distributions (see instructions)	2f		897
g Certain deemed distributions of participant loans (see instructions)	2g		-3942
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	5689	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		5689
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3641527
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-531981
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan.....	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **SPROLES WOODARD LLP**

(2) EIN: **75-0807999**

d The opinion of an independent qualified public accountant is **not attached** because:

- (1) This form is filed for a CCT, PSA, 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.

During the plan year:

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.)

	Yes	No	Amount
4a		X	

		Yes	No	Amount
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		1000000
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		X	

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
--	---	---

For calendar plan year 2022 or fiscal plan year beginning 11/01/2022 and ending 10/31/2023

A Name of plan <u>SIVALLS, INC. EMPLOYEES' PROFIT SHARING & 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SIVALLS, INC.</u>	D Employer Identification Number (EIN) <u>75-0731072</u>	

Part I	Distributions
---------------	----------------------

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

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

1	
---	--

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 04-6568107

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> 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) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
 0-3 years 3-6 years 6-9 years 9-12 years 12-15 years 15-18 years 18-21 years 21 years or more

c What duration measure was used to calculate line 19(b)?
 Effective duration Macaulay duration Modified duration Other (specify): _____

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 _____

Sivalls, Inc.
Employees' Profit-Sharing and 401(k) Plan

*Financial Statements
and Supplemental Schedules*

**As of October 31, 2023 and 2022, and
For the Years Ended October 31, 2023 and 2022**

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan

Table of Contents

Independent Auditor's Report	1
Financial Statements	
Statements of Net Assets Available for Benefits.....	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements.....	7
Supplemental Schedule*	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year).....	14

*All other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted as they are not applicable.

Independent Auditor's Report

To the Employee Profit-Sharing Plan Committee of
Sivalls, Inc. Employees' Profit Sharing and 401(k) Plan

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

We were engaged to audit the accompanying financial statements of the Sivalls, Inc. Employees' Profit Sharing and 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) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of October 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years ended October 31, 2023 and 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of October 31, 2023 and 2022, and for the years ended October 31, 2023 and 2022, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor’s Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

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

Supplemental Schedule Required by ERISA

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

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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

Sproles Woodard LLP

Midland, Texas
August 12, 2024

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan
Statements of Net Assets Available for Benefits
As of October 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Participants-directed investments, at fair value	\$ 24,133,077	\$ 24,542,317
Participants-directed investments, at contract value	7,024,714	7,400,591
Receivables		
Employers' contribution	999,891	31,886
Notes receivable from participants	527,538	<u>523,626</u>
 Total Assets	 <u>\$ 32,685,220</u>	 <u>\$ 32,498,420</u>
LIABILITIES		
 Other liabilities	 <u>\$ -</u>	 <u>\$ 917</u>
 Total liabilities	 <u>-</u>	 <u>917</u>
 Net Assets Available for Benefits	 <u>\$ 32,685,220</u>	 <u>\$ 32,497,503</u>

See accompanying notes to financial statements.

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended October 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Additions to net assets attributed to:		
Investment income		
Interest	\$ 22,078	\$ 73,024
Dividends	719,225	2,794,805
Realized gain (loss)	378,174	(1,974,753)
Unrealized gain (loss)	735,971	(8,025,226)
	<u>1,855,448</u>	<u>(7,132,150)</u>
Contributions		
Employer	1,330,490	351,369
Employees	642,314	646,980
	<u>1,972,804</u>	<u>998,349</u>
Total Additions (Deductions)	<u>3,828,252</u>	<u>(6,133,801)</u>
Deductions from net assets attributed to:		
Benefits paid to participants	3,638,791	17,321,022
Administrative expenses	5,686	27,852
Deemed distribution loan	(3,942)	27,496
Total Deductions	<u>3,640,535</u>	<u>17,376,370</u>
Net Change In Net Assets Available For Benefits	187,717	(23,510,171)
Net Assets Available for Benefits - Beginning of Year	<u>32,497,503</u>	<u>56,007,674</u>
Net Assets Available for Benefits - End of Year	<u>\$ 32,685,220</u>	<u>\$ 32,497,503</u>

See accompanying notes to financial statements.

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan

Notes to Financial Statements

1. Description of the Plan

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Sivalls, Inc., Control Ventures, Inc., and Tectrol, Inc. (collectively, the "Company"), who have completed one year of service and are eighteen years old or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

Each year, the Company contributes to the Plan an amount determined by appropriate action of its Board of Directors as a profit-sharing contribution. The participant must complete a minimum of 1,000 hours of service during the Plan year for eligibility. These Company contributions are allocated among the Company's participants based on the ratio of each participant's compensation for the year to the total compensation of the Company's participants for the year.

Each year, participants may contribute up to 50% of pre-tax annual compensation, as defined in the Plan. The Company matches 100% of the first 3% of base compensation that a participant contributes to the Plan. The Company's matching contribution amounts may be adjusted annually at the option of the Plan's Advisory Committee and the Company's Board of Directors. Participants may also make non-deductible contributions. Contributions are subject to certain limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's matching contribution, investment earnings, and an allocation of the Company's profit-sharing contribution. Allocations are based on participant compensation, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

The participants' accounts are fully vested immediately.

Investment Options

Upon enrollment in the Plan, participants may direct their account balances in a diversified group of investment options with Fidelity Management Trust Company ("FMTC"). Participants may change their investment options at any time.

Notes Receivable from Participants

Participants may borrow from their accounts the lesser of (a) \$50,000 reduced by the excess (if any) of the highest outstanding balance of Plan loans during the one-year period ending on the day before the loan is made over the outstanding balance of Plan loans on the date the loan is made, or (b) one-half the present value of the vested interest in the participant's account. The loans are secured by the balance in the participant's account and bear interest at 1% over prime at the time of the loan. All loans are payable in monthly or quarterly installments.

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan

Notes to Financial Statements

1. Description of the Plan - Continued

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his/her account or various annuity arrangements. For termination of service due to other reasons, a participant may receive the value of the vested interest in his/her account as a lump-sum distribution.

Administration

The trustee, Fidelity Management Trust Company ("FMTC"), manages Plan assets. The trustee invests and reinvests Plan assets in coordination with the instructions communicated to it by the Plan participants.

Plan Expenses

Employees of the Company perform certain administrative functions with no compensation from the Plan. In accordance with Plan provisions, administrative expenses may be paid by the Company, and if not so paid, the Plan shall pay such expense out of principal or income.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are maintained on the accrual method of accounting.

Use of Estimates and Assumptions

The preparation of financial statements in conformity with U.S. GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosures of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The investments of the Plan are stated at fair value (except for fully benefit-responsive investment contracts, which are reported at contract 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. For information related to the Plan's valuation methodologies, see Note 7 of these financial statements.

Investment gains and losses are accounted for using the average cost basis of the securities sold. The net realized and unrealized gains on investments include realized gains and losses on sales of investments during the year and unrealized increases and decreases in the market value of investments held at year end. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan

Notes to Financial Statements

2. Summary of Significant Accounting Policies - Continued

Fully Benefit-Responsive Investment Contracts

The group annuity contract (the "Contract") with Fidelity Group Trust for Employee Benefit Plans ("Fidelity") is a general account. The Contract is a traditional investment contract and is credited with Plan contributions and earnings on the underlying investments and charged for Plan withdrawals and administrative expenses charged by the trustee. The Plan's Contract is fully benefit-responsive and is reported at contract value on the Statement of Net Assets Available for Benefits. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan.

Principal and interest in the Contract are guaranteed against the loss by the trustee. Circumstances that would limit a participant's ability to transact with the fund are not considered probable of occurring. Under no circumstances are the participant accounts in the Contract settled at amounts other than contract value.

Contributions

Contributions from the Company and participants are accrued as they become obligations of the Company, as determined by the Plan's administrator, and in the period in which they are deducted, in accordance with salary deferral agreements.

Payment of Benefits

Benefits are recorded when obligations are paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Because of 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.

3. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions set forth in ERISA.

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan

Notes to Financial Statements

4. Income Tax Status

The Company has adopted a non-standardized prototype plan and trust document on which the Internal Revenue Service ("IRS") has issued an opinion letter, dated June 30, 2020, stating that the Plan, as then designed, was in compliance with the applicable requirements of the Code. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan was qualified, and the related trust was tax-exempt as of the financial statement date.

5. Information Certified by the Plan Trustee (Unaudited)

As permitted by the rules and regulations of the Department of Labor ("DOL") with respect to reporting and disclosure under ERISA, the trustee has certified that certain information provided to the Plan administrator is complete and accurate. All the amounts in the financial statements and accompanying schedules have been derived from or supplied by the trustee.

The Plan administrator elected the method of compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator limited auditing procedures with respect to the information certified by the trustee, except for comparing such information certified by the trustee to the information included in the Plan's financial statements and supplemental schedule. FMTC, the trustee of the Plan, has certified to the completeness and accuracy of all investments reported on the accompanying Statements of Net Assets Available for Benefits as of October 31, 2023 and 2022, the supplemental Schedule H, line 4(i) - Schedule of Assets (Held at End of Year) as of October 31, 2023, and the related investment activity reported in the Statements of Change in Net Assets Available for Benefits for the years ended October 31, 2023 and 2022.

6. Investment Contract

The Plan entered into a benefit-responsive contract with Fidelity. Fidelity maintains the contributions in a pooled account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note 2, because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract.

Contract value, as reported to the Plan by Fidelity, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting.

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan

Notes to Financial Statements

6. Investment Contract - Continued

Certain events limit the Plan's ability to transact at contract value with Fidelity. Such events include the following: (a) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan); (b) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions; (c) bankruptcy of the Plan sponsor or other Plan sponsored events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan; or (d) the failure of the Plan's trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA of 1974. The Plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract does not permit Fidelity to terminate the agreement prior to the scheduled maturity date.

7. Fair Value Measurements

FASB Accounting Standards Codification Topic No. 820, *Fair Value Measurements and Disclosures*, defines fair value as 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, and establishes a three-tier hierarchy that is used to identify assets and liabilities measured at fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Topic 820 are described as follows:

- Level 1 – Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:
 - Quoted prices for similar assets or liabilities in active markets.
 - Quoted prices for identical or similar assets or liabilities in inactive markets.
 - Inputs other than quoted prices that are observable for the asset or liability.
 - Inputs that are derived principally from or corroborated by observable market data by correlation of other means.

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

- Level 3 – Inputs that are unobservable for the asset or liability.

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan

Notes to Financial Statements

7. Fair Value Measurements - Continued

FASB ASC Topic No. 820 requires that the financial statements describe the methodology used to measure the fair value of assets and liabilities. Management has described below the methodology used to measure each major category of investments. There have been no changes in the methodologies used at October 31, 2023 and 2022.

- Common/Preferred stock is measured using quoted market prices available on an active market and classified within Level 1 of the valuation hierarchy.
- Mutual funds are measured using quoted market prices available on an active market and classified within Level 1 of the valuation hierarchy.

The following table details the Plan's investments at fair value by level, within the fair value hierarchy, as of October 31, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash	\$ 1,604	\$ -	\$ -	\$ 1,604
Money market funds and interest bearing cash	1,319,749			1,319,749
Common stock	2,257,679			2,257,679
Preferred stock	5,511			5,511
Mutual Funds	20,548,534			20,548,534
Total Investments at Fair Value	<u>\$ 24,133,077</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,133,077</u>

The following table details the Plan's investments at fair value by level, within the fair value hierarchy, as of October 31, 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash	\$ 1,547	\$ -	\$ -	\$ 1,547
Money market funds and interest bearing cash	792,650			792,650
U.S. government securities	48,528			48,528
Common stock	2,291,560			2,291,560
Preferred stock	6,529			6,529
Mutual Funds	21,401,503			21,401,503
Total Investments at Fair Value	<u>\$ 24,542,317</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,542,317</u>

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan

Notes to Financial Statements

8. Party-in-Interest Transactions

Certain Plan investments include shares of mutual funds and investment contracts managed by the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services also qualify as party-in-interest transactions. Fees paid by the Plan for investment management services were included as a reduction of the return earned on each fund.

9. Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of the changes in net assets available for benefits per the financial statements to Schedule H of Form 5500:

	<u>2023</u>	<u>2022</u>
Net assets available for benefits per financial statements	\$ 32,685,220	\$ 32,497,503
Adjustment from fair value to contract value for investment contract	<u>(611,986)</u>	<u>107,712</u>
Net assets available for benefits per Schedule H to the Form 5500	<u>\$ 32,073,234</u>	<u>\$ 32,605,215</u>

The following is a reconciliation of the changes in net assets available for benefits per the financial statements to Schedule H of Form 5500:

	<u>2023</u>	<u>2022</u>
Net change in net assets available for benefits per financial statement	\$ 187,717	\$ (23,510,171)
Net change in the adjustment from fair value to contract value for investment contract	<u>(719,698)</u>	<u>(25,954)</u>
Net income per Schedule H to Form 5500	<u>\$ (531,981)</u>	<u>\$ (23,536,125)</u>

10. Subsequent Events

The Plan has evaluated subsequent events through August 12, 2024, which is the date the financial statements were available to be issued.

Supplemental Schedule

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan
Plan No. 001, EIN: 75-0731072
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
October 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of Investment	(d) Cost	(e) Current Value
		7,024,714 par value, interest rate varies-mutual fund	**	\$ 7,024,714
*	FIDELITY STABLE VALUE	53 notes due next five years, 1% over Prime Rate	**	527,538
	PARTICIPANTS' LOANS	20,359 units - mutual fund	**	227,610
	TRP OVERSEAS STOCK I	5,184 units - mutual fund	**	184,948
	INVS DEVELOP MKT Y	9,366 units - mutual fund	**	425,109
	MFS VALUE R6	14,073 units - mutual fund	**	659,317
	VRS SMALL CAP GRTH Y	16,598 units - mutual fund	**	1,368,572
	AB LG CAP GRTH SDV	4,645 units - mutual fund	**	559,501
	J H ENTERPRISE I	795,526 units - mutual fund	**	795,526
*	FID GOVT MMKT	5,644 units - mutual fund	**	55,313
*	FA FREEDOM 2010 I	137,650 units - mutual fund	**	1,471,482
*	FA FREEDOM 2020 I	242,568 units - mutual fund	**	2,976,306
*	FA FREEDOM 2030 I	184,885 units - mutual fund	**	2,505,190
*	FA FREEDOM 2040 I	2,666 units - mutual fund	**	24,976
*	FA FREEDOM INC I	4,496 units - mutual fund	**	43,473
*	FA FREEDOM 2005 I	2,323 units - mutual fund	**	22,396
*	FA FREEDOM 2015 I	96,277 units - mutual fund	**	1,076,376
*	FA FREEDOM 2025 I	148,670 units - mutual fund	**	1,844,992
*	FA FREEDOM 2035 I	18,596 units - mutual fund	**	164,943
*	FA TOTAL BOND I	14,436 units - mutual fund	**	240,066
*	FA SM CAP VAL I	94,247 units - mutual fund	**	1,006,558
*	FA FREEDOM 2045 I	36,792 units - mutual fund	**	394,407
*	FA FREEDOM 2050 I	55,869 units - mutual fund	**	483,267
*	FA GOV INCOME I	20,995 units - mutual fund	**	3,058,578
*	FID 500 INDEX	32,418 units - mutual fund	**	387,723
*	FA FREEDOM 2055 I	10,638 units - mutual fund	**	271,269
*	FID MID CAP IDX	25,389 units - mutual fund	**	525,302
*	FID SM CAP IDX	932 units - mutual fund	**	39,264
*	FID INTL INDEX	14,889 units - mutual fund	**	361,798
*	FA BALANCED Z	12,903 units - mutual fund	**	140,771
*	FA FREEDOM 2060 I	1,131 units - mutual fund	**	11,604
*	FA FREEDOM 2065 I	700 shares common stock	**	3,810
	BOLLORE SA ISIN+B46:B173 #FR0000039299	277 shares common stock	**	13,566
	JOHNSON CONTROLS INTERNATIONAL PLC	57 shares common stock	**	4,025
	MEDTRONIC PLC USD0.0001	50 shares common stock	**	2,630
	CAMTEK LTD SHS	50 shares common stock	**	30,011
	ASML HOLDING NV EUR0.09 NY REG 2012	35 shares common stock	**	6,035
	NXP SEMICONDUCTORS N V EUR0.20	300 shares common stock	**	3,875
	NEWCREST MINING LTD AUD0.50	329 shares common stock	**	27,834
	ROYAL CARRIBBEAN CRUISES LTD	437 shares common stock	**	14,630
	ABB LTD SPONSORED ADR	116 shares common stock	**	10,978
	ABBOTT LABORATORIES NFS IS A SPECIALIST	86 share common stock	**	45,757
	ADOBE SYS INC NFS LLC IS A MARKET	293 shares common stock	**	28,861
	ADVANCED MICRO DEVICES INC	500 shares common stock	**	62,040
	ALPHABET INC CAP STK CL A	100 shares common stock	**	3,201
	ALTERYX INC COM CL A	464 shares common stock	**	61,754
	AMAZON.COM INC NFS LLC IS A MARKET			

(*) Denotes party-in-interest

(**) Cost is not required for participant-directed investments

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan
Plan No. 001, EIN: 75-0731072
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
October 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of Investment	(d) Cost	(e) Current Value
	AMERICAN EXPRESS CO NFS IS A SPECIALIST	299 shares common stock	**	43,602
	ANHEUSER-BUSCH INBEV ADR EAH REP 1 ORD	146 shares common stock	**	8,292
	APOLLO GLOBAL MGMT INC COM	25 shares common stock	**	1,936
	APPLE COMPUTER INC NFS LLC IS A MARKET	540 shares common stock	**	92,164
	ASTRAZENECA PLC- SPONS ADR	168 shares common stock	**	10,597
	AVID TECHNOLOGY INC	100 shares common stock	**	2,702
	BP PLC SPON ADR REPSNTG	168 shares common stock	**	6,136
	BNP PARIBAS SPONSORED ADR REPSTG	447 shares common stock	**	12,824
	BANCO BILBAO VIZCAYA ARGENTARIA S	1,115 shares common stock	**	8,728
	BANCO SANTANDER CENT HISPANO S A	2,132 shares common stock	**	7,739
	BANK OF AMERICA CORP	159 shares common stock	**	4,186
	BARRICK GOLD CORP NFS IS A SPECIALIST	612 shares common stock	**	9,775
	BATTALION OIL CORP COM	1 shares common stock	**	6
	BEL FUSE INC CL B	100 shares common stock	**	5,418
	BHP BILLITON LTD SPON ADR	325 shares common stock	**	18,560
	BLACKROCK INC NFS LLC IS A	20 shares common stock	**	12,066
	BOEING CO NFS IS A SPECIALIST	57 shares common stock	**	10,649
	BOOKING HLDGS INC COM	4 shares common stock	**	11,158
	BRISTOL MYERS SQUIBB NFS LLC IS A	200 shares common stock	**	10,306
	BROADCOM INC COM	18 shares common stock	**	15,127
	BROOKFIELD INFRASTRUCTURE CORP	400 shares common stock	**	10,304
	CIGNA CORP NEW COM	5 shares common stock	**	1,546
	C S X CORP NFS LLC IS A	224 shares common stock	**	6,699
	CANOPY GROWTH CORPORATION COM NPV	800 shares common stock	**	452
	CARNIVAL CORP PAIRED CTF 1 COM	135 shares common stock	**	1,543
	CARRIAGE SERVICES INC	200 shares common stock	**	4,320
	CARRIER GLOBAL CORPORATION COM	64 shares common stock	**	3,028
	CATERPILLAR INC NFS IS A SPECIALIST	88 shares common stock	**	19,868
	CENTERA GOLD INC ISIN #CA1520061021	300 shares common stock	**	1,524
	CHEVRONTEXACO CORP	77 shares common stock	**	11,274
	CITIGROUP INC COM NEW	268 shares common stock	**	10,600
	CONCENTRIX CORP COM	40 shares common stock	**	3,048
	CONOCOPHILLIPS NFS LLC IS A	69 shares common stock	**	8,166
	CORNING INC NFS IS A SPECIALIST	200 shares common stock	**	5,352
	COSTCO WHOLESALE CORP	27 shares common stock	**	14,760
	CUMMINS ENGINE CO INC	48 shares common stock	**	10,316
	DANAHER CORP	28 shares common stock	**	5,452
	DEUTSCHE POST AG SPONS ADR EA REPR 1	131 shares common stock	**	5,104
	DEVON ENERGY CORP NEW	120 shares common stock	**	5,588
	DIGITALOCEAN HLDGS INC COM	100 shares common stock	**	2,046
	DISNEY WALT CO DEL (HOLDING COMPANY)	95 shares common stock	**	7,735
	EAGLE FINL SVCS INC	100 shares common stock	**	3,099
	EDITAS MEDICINE INC COM	200 shares common stock	**	1,336
	EDWARDS LIFESCIENCES CORP	57 shares common stock	**	3,632
	ENBRIDGE INC	900 shares common stock	**	28,836
	EQUINOX GOLD CORP COM NPV(POST REV	700 shares common stock	**	3,080

(*) Denotes party-in-interest

(**) Cost is not required for participant-directed investments

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan
Plan No. 001, EIN: 75-0731072
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
October 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of Investment	(d) Cost	(e) Current Value
	ESAB CORPORATION COM	100 shares common stock	**	6,330
	EXXON MOBIL CORP NFS IS A SPECIALIST	61 shares common stock	**	6,508
	FACEBOOK INC COM USD0.000006 CL A	60 shares common stock	**	18,076
	FANUC LTD UNSP ADR EACH REPR 0.5 ORD	322 shares common stock	**	4,044
	FIDELITY NATL FINL INC NEW FNF GROUP	300 shares common stock	**	11,727
	FIRST MAJESTIC SILVER CORP COM	100 shares common stock	**	516
	FORD MTR CO DEL COM	748 shares common stock	**	7,292
	FREEPORT MCMORAN COPPER & GOLD CL B	534 shares common stock	**	18,045
	FRESHWORKS INC CLASS A COM	50 shares common stock	**	897
	GSK PLC SPON ADS EACH REP 2 ORD SHS	311 shares common stock	**	11,107
	GOLDMAN SACHS GROUP INC	63 shares common stock	**	19,214
	GREENE CONCEPTS INC COM PAR \$0.0001	9,400,001 shares common stock	**	25,380
	GROWGENERATION CORP COM	800 shares common stock	**	1,632
	HALEON PLC SPON ADS EACH REP 2 ORD SHS	255 shares common stock	**	2,063
	HILLENBRAND INC COM	300 shares common stock	**	11,409
	HOME DEPOT INC NFS IS A SPECIALIST	93 shares common stock	**	26,541
	HUDBAY MINERALS INC ISIN #CA4436281022	1,852 shares common stock	**	8,076
	HUYA INC ADS EACH REP 1 ORD SHS CL A	5 shares common stock	**	16
	IDT CORP CL B NEW	700 shares common stock	**	19,635
	ILLINOIS TOOL WORKS	57 shares common stock	**	12,696
	ING GROEP NV ADR	894 shares common stock	**	11,485
	INTERACTIVE BROKERS GROUP INC COM	25 shares common stock	**	2,002
	INTESA SANPAOLO S P A SPONSORED ADR	625 shares common stock	**	9,834
	INTUITIVE SURGICAL INC COM NEW	24 shares common stock	**	6,293
	INTUIT INC NFS LLC IS A MARKET	16 shares common stock	**	8,027
	INVITAE CORP COM ISIN #US46185L1035	300 shares common stock	**	182
	J P MORGAN CHASE & CO	84 shares common stock	**	11,615
	JACKSON FINANCIAL INC COM CL A	100 shares common stock	**	3,671
	JOHNSON & JOHNSON NFS IS A SPECIALIST	78 shares common stock	**	11,527
	KEY ENERGY SVCS INC COM NEW	3 shares common stock	**	3
	KINDER MORGAN INC DELAWARE COM USD0.01	400 shares common stock	**	6,480
	KINROSS GOLD CORP NEW COM NO PAR	2,230 shares common stock	**	11,619
	L OREAL CO ADR	238 shares common stock	**	19,966
	LVMH MOET HENNESSY LOUIS VUITTON ADR	236 shares common stock	**	33,819
	LAM RESEARCH CORP NFS LLC IS A MARKET	44 shares common stock	**	25,964
	LAS VEGAS SANDS CORP	200 shares common stock	**	9,478
	LILLY ELI & CO NFS IS A SPECIALIST	62 shares common stock	**	34,313
	MAG SILVER CORP ISIN #CA55903Q1046	500 shares common stock	**	5,005
	MARVELL TECHNOLOGY GROUP LTD COM	100 shares common stock	**	4,722
	MASTERCARD INC CL A	38 shares common stock	**	14,274
	MATTERPORT INC COM CL A	2,500 shares common stock	**	5,100
	MATTHEWS INTL CORP CL A	100 shares common stock	**	3,544
	MEDARO MNG CORP COM NPV	10,000 shares common stock	**	468
	MERCK & CO INC NEW COM	121 shares common stock	**	12,402
	MICROSOFT CORP NFS LLC IS A MARKET	274 shares common stock	**	92,477
	MICRON TECHNOLOGY NFS IS A SPECIALIST	50 shares common stock	**	3,344

(*) Denotes party-in-interest

(**) Cost is not required for participant-directed investments

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan
Plan No. 001, EIN: 75-0731072
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
October 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of Investment	(d) Cost	(e) Current Value
	MORGAN STANLEY DEAN WITTER & CO FRMLY	150 shares common stock	**	10,638
	MURATA MANUFACTURING CO UNSP ADR EACH REP	459 shares common stock	**	3,993
	NATIONAL FUEL GAS CO	100 shares common stock	**	5,095
	NAUTILUS BIOTECHNOLOGY INC	400 shares common stock	**	1,024
	NIKE INC CLASS B NFS IS A SPECIALIST	110 shares common stock	**	11,294
	NESTLE S A SPONSORED ADR REPSTG REG SH	98 shares common stock	**	10,657
	NETFLIX COM INC COM	43 shares common stock	**	17,703
	NEWMONT MNG CORP NFS IS A SPECIALIST	98 shares common stock	**	3,672
	NIKOLA CORP COM	71 shares common stock	**	77
	NVIDIA CORP NFS LLC IS A MARKET	93 shares common stock	**	37,958
	NUVVE HOLDING CORP COM	500 shares common stock	**	92
	OASIS PETROLEUM INC COM	118 shares common stock	**	19,553
	OKTA INC CL A	50 shares common stock	**	3,371
	OPTEC INTL INC COM	100,001 shares common stock	**	30
	ORACLE CORPORATION NFS LLC IS A MARKET	264 shares common stock	**	27,328
	ORGANON &CO COMMON STOCK	200 share common stock	**	2,958
	OTIS WORLDWIDE CORP COM	31 shares common stock	**	2,428
	PALANTIR TECHNOLOGIES INC CL	400 shares common stock	**	9,920
	PARAMOUNT RES LTD CL A	400 shares common stock	**	9,503
	PEPSICO INC NFS IS A SPECIALIST	87 shares common stock	**	14,475
	POLYMET MINING CP COM NPV(POST REV	1,001 shares common stock	**	2,102
	PROCTER & GAMBLE CO NFS IS A SPECIALIST	111 shares common stock	**	16,602
	PROTO LABS INC COM USD0.001	500 shares common stock	**	11,805
	QUANTUMSCAPE CORP COM CL A	1,100 shares common stock	**	5,742
	RAYTHEON TECHNOLOGIES CORP	68 shares common stock	**	5,498
	RIO TINTO PLC SPON ADR	258 shares common stock	**	16,592
	SHELL PLC SPON ADS	293 shares common stock	**	19,105
	SALESFORCE COM INC	168 shares common stock	**	33,739
	SANDSTORM GOLD LIMITED COM NPV(POST	303 shares common stock	**	1,380
	SANOFI-SYNTHELABO ADR	342 shares common stock	**	15,476
	SAP AG SPON ADR NFS IS A SPECILIST	158 shares common stock	**	21,229
	SCHRODINGER INC COM	300 shares common stock	**	6,510
	SCHWAB CHARLES CORP NEW	195 shares common stock	**	10,154
	SERVICE CORP INTL	100 shares common stock	**	5,442
	SERVICENOW INC COM USD0.001	14 shares common stock	**	8,146
	SIEMENS A G SPON ADR	260 shares common stock	**	17,209
	SMARTSHEET INC COM CL A	125 shares common stock	**	4,943
	SONY CORP ADR NEW NFS LLC IS A SPECIAL	58 shares common stock	**	4,838
	STARBUCKS CORP NFS LLC IS A MARKET	117 shares common stock	**	10,836
	STEM INC COM	1,000 shares common stock	**	3,380
	STRYKER CORP NFS LLC IS A	56 shares common stock	**	15,180
	SYNNEX CORP	5 shares common stock	**	458
	TAIWAN SEMICONDUCTOR MANUFACTURING CO LTD	239 shares common stock	**	20,646
	TECK CORP LTD CL B SUB VTG	25 shares common stock	**	884
	TELADOC INC COM	860 shares common stock	**	14,224
	TESLA MOTORS INC COM USD0.001	113 shares common stock	**	22,695

(*) Denotes party-in-interest

(**) Cost is not required for participant-directed investments

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan
Plan No. 001, EIN: 75-0731072
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
October 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of Investment	(d) Cost	(e) Current Value
	THERMO ELECTRON CORP	30 shares common stock	**	13,449
	THREE D SYSTEMS CORP NEW	600 shares common stock	**	2,238
	3M COMPANY NFS IS A SPECIALIST	500 shares common stock	**	45,475
	TOKYO ELECTRON ADR EACH REPR 2 SHS	238 shares common stock	**	15,713
	TOTAL FINA ELF S A SPON ADR	279 shares common stock	**	18,581
	TOURMALINE OIL CORP COM NPV	100 shares common stock	**	5,282
	TOYOTA MTRS CORP ADR REPSTG 2 SHRS	93 shares common stock	**	16,320
	TUSIMPLE HLDGS INC CL A	500 shares common stock	**	535
	TWILIO INC CL A	50 shares common stock	**	2,563
	UGI CORP NEW	500 shares common stock	**	10,400
	UBER TECHNOLOGIES INC COM	2,000 shares common stock	**	86,560
	UIPATH INC CL A	3,700 shares common stock	**	57,461
	UNION PACIFIC CORP NFS LLC IS A	72 shares common stock	**	14,879
	UNITED CONTINENTAL HOLDINGS INC COM	350 shares common stock	**	12,254
	UNITEDHEALTH GROUP NFS IS A SPECIALIST	31 shares common stock	**	16,667
	UNITY SOFTWARE INC COM	20 shares common stock	**	507
	V F CORP	800 shares common stock	**	11,784
	VALVOLINE INC USD0.01	50 shares common stock	**	1,484
	VERALTO CORP COM SHS	9 shares common stock	**	621
	GS ACQUISITION HLDGS CORP COM CL A	50 shares common stock	**	1,964
	VICOR CORP	25 shares common stock	**	969
	VMWARE INC MERGER ELECTION	100 shares common stock	**	14,565
	VISA INC COM CL A	112 shares common stock	**	26,229
	WAL-MART STORES INC NFS IS A SPECIALIST	93 shares common stock	**	15,162
	WINSTON GOLD CORP COM NPV	120,000 shares common stock	**	900
	WOODSIDE PETE LTD SPONSORED ADR PREFERRED STOCK	118 shares common stock	**	2,578
	WILLAMETTE VY VINEYARD INC RED PFD	350 shares preferred stock	**	1,544
	VOLKSWAGEN AG UNSPON ADS EACH REP 0.1 RIGHTS/WAR	376 shares preferred stock	**	3,967
	CHORD ENERGY CORPORATION A EXP	723 warrants	**	20,461
	OASIS PETROLEUM INC WTS EXP 11/17/2024	48 warrants	**	4,306
	CHORD ENERGY CORPORATION B EXP UNIT	361 warrants	**	6,684
	CROWN CASTLE INTERNATIONAL CORP	79 Units	**	7,328
	EASTERLY GOVT PPTYS INC COM	500 Units	**	5,380
	READY CAP CORP COM	500 Units	**	4,715
	FIFTH THIRD BK CINCINNATI STN CD	50,000	**	49,965
	FIRST BK STR BROOKINGS S D CD	100,000	**	99,980
*	FIDELITY CASH RESERVES	374,278 share balance	**	374,278
*	NON-INTEREST BEARING CASH	cash	**	1,604
	Total			\$ 31,685,329

(*) Denotes party-in-interest

(**) Cost is not required for participant-directed investments

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan
Plan No. 001, EIN: 75-0731072
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
October 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of Investment	(d) Cost	(e) Current Value
*	FIDELITY STABLE VALUE	7,024,714 par value, interest rate varies-mutual fund 53 notes due next five years,	**	\$ 7,024,714
	PARTICIPANTS' LOANS	1% over Prime Rate	**	527,538
	TRP OVERSEAS STOCK I	20,359 units - mutual fund	**	227,610
	INVS DEVELOP MKT Y	5,184 units - mutual fund	**	184,948
	MFS VALUE R6	9,366 units - mutual fund	**	425,109
	VRS SMALL CAP GRTH Y	14,073 units - mutual fund	**	659,317
	AB LG CAP GRTH SDV	16,598 units - mutual fund	**	1,368,572
	J H ENTERPRISE I	4,645 units - mutual fund	**	559,501
*	FID GOVT MMKT	795,526 units - mutual fund	**	795,526
*	FA FREEDOM 2010 I	5,644 units - mutual fund	**	55,313
*	FA FREEDOM 2020 I	137,650 units - mutual fund	**	1,471,482
*	FA FREEDOM 2030 I	242,568 units - mutual fund	**	2,976,306
*	FA FREEDOM 2040 I	184,885 units - mutual fund	**	2,505,190
*	FA FREEDOM INC I	2,666 units - mutual fund	**	24,976
*	FA FREEDOM 2005 I	4,496 units - mutual fund	**	43,473
*	FA FREEDOM 2015 I	2,323 units - mutual fund	**	22,396
*	FA FREEDOM 2025 I	96,277 units - mutual fund	**	1,076,376
*	FA FREEDOM 2035 I	148,670 units - mutual fund	**	1,844,992
*	FA TOTAL BOND I	18,596 units - mutual fund	**	164,943
*	FA SM CAP VAL I	14,436 units - mutual fund	**	240,066
*	FA FREEDOM 2045 I	94,247 units - mutual fund	**	1,006,558
*	FA FREEDOM 2050 I	36,792 units - mutual fund	**	394,407
*	FA GOV INCOME I	55,869 units - mutual fund	**	483,267
*	FID 500 INDEX	20,995 units - mutual fund	**	3,058,578
*	FA FREEDOM 2055 I	32,418 units - mutual fund	**	387,723
*	FID MID CAP IDX	10,638 units - mutual fund	**	271,269
*	FID SM CAP IDX	25,389 units - mutual fund	**	525,302
*	FID INTL INDEX	932 units - mutual fund	**	39,264
*	FA BALANCED Z	14,889 units - mutual fund	**	361,798
*	FA FREEDOM 2060 I	12,903 units - mutual fund	**	140,771
*	FA FREEDOM 2065 I	1,131 units - mutual fund	**	11,604
	BOLLORE SA ISIN+B46:B173 #FR0000039299	700 shares common stock	**	3,810
	JOHNSON CONTROLS INTERNATIONAL PLC	277 shares common stock	**	13,566
	MEDTRONIC PLC USD0.0001	57 shares common stock	**	4,025
	CAMTEK LTD SHS	50 shares common stock	**	2,630
	ASML HOLDING NV EUR0.09 NY REG 2012	50 shares common stock	**	30,011
	NXP SEMICONDUCTORS N V EUR0.20	35 shares common stock	**	6,035
	NEWCREST MINING LTD AUD0.50	300 shares common stock	**	3,875
	ROYAL CARRIBBEAN CRUISES LTD	329 shares common stock	**	27,834
	ABB LTD SPONSORED ADR	437 shares common stock	**	14,630
	ABBOTT LABORATORIES NFS IS A SPECIALIST	116 shares common stock	**	10,978
	ADOBE SYS INC NFS LLC IS A MARKET	86 share common stock	**	45,757
	ADVANCED MICRO DEVICES INC	293 shares common stock	**	28,861
	ALPHABET INC CAP STK CL A	500 shares common stock	**	62,040
	ALTERYX INC COM CL A	100 shares common stock	**	3,201
	AMAZON.COM INC NFS LLC IS A MARKET	464 shares common stock	**	61,754

(*) Denotes party-in-interest

(**) Cost is not required for participant-directed investments

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan
Plan No. 001, EIN: 75-0731072
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
October 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of Investment	(d) Cost	(e) Current Value
	AMERICAN EXPRESS CO NFS IS A SPECIALIST	299 shares common stock	**	43,602
	ANHEUSER-BUSCH INBEV ADR EAH REP 1 ORD	146 shares common stock	**	8,292
	APOLLO GLOBAL MGMT INC COM	25 shares common stock	**	1,936
	APPLE COMPUTER INC NFS LLC IS A MARKET	540 shares common stock	**	92,164
	ASTRAZENECA PLC- SPONS ADR	168 shares common stock	**	10,597
	AVID TECHNOLOGY INC	100 shares common stock	**	2,702
	BP PLC SPON ADR REPSNTG	168 shares common stock	**	6,136
	BNP PARIBAS SPONSORED ADR REPSTG	447 shares common stock	**	12,824
	BANCO BILBAO VIZCAYA ARGENTARIA S	1,115 shares common stock	**	8,728
	BANCO SANTANDER CENT HISPANO S A	2,132 shares common stock	**	7,739
	BANK OF AMERICA CORP	159 shares common stock	**	4,186
	BARRICK GOLD CORP NFS IS A SPECIALIST	612 shares common stock	**	9,775
	BATTALION OIL CORP COM	1 shares common stock	**	6
	BEL FUSE INC CL B	100 shares common stock	**	5,418
	BHP BILLITON LTD SPON ADR	325 shares common stock	**	18,560
	BLACKROCK INC NFS LLC IS A	20 shares common stock	**	12,066
	BOEING CO NFS IS A SPECIALIST	57 shares common stock	**	10,649
	BOOKING HLDGS INC COM	4 shares common stock	**	11,158
	BRISTOL MYERS SQUIBB NFS LLC IS A	200 shares common stock	**	10,306
	BROADCOM INC COM	18 shares common stock	**	15,127
	BROOKFIELD INFRASTRUCTURE CORP	400 shares common stock	**	10,304
	CIGNA CORP NEW COM	5 shares common stock	**	1,546
	C S X CORP NFS LLC IS A	224 shares common stock	**	6,699
	CANOPY GROWTH CORPORATION COM NPV	800 shares common stock	**	452
	CARNIVAL CORP PAIRED CTF 1 COM	135 shares common stock	**	1,543
	CARRIAGE SERVICES INC	200 shares common stock	**	4,320
	CARRIER GLOBAL CORPORATION COM	64 shares common stock	**	3,028
	CATERPILLAR INC NFS IS A SPECIALIST	88 shares common stock	**	19,868
	CENTERRA GOLD INC ISIN #CA1520061021	300 shares common stock	**	1,524
	CHEVRONTEXACO CORP	77 shares common stock	**	11,274
	CITIGROUP INC COM NEW	268 shares common stock	**	10,600
	CONCENTRIX CORP COM	40 shares common stock	**	3,048
	CONOCOPHILLIPS NFS LLC IS A	69 shares common stock	**	8,166
	CORNING INC NFS IS A SPECIALIST	200 shares common stock	**	5,352
	COSTCO WHOLESALE CORP	27 shares common stock	**	14,760
	CUMMINS ENGINE CO INC	48 shares common stock	**	10,316
	DANAHER CORP	28 shares common stock	**	5,452
	DEUTSCHE POST AG SPONS ADR EA REPR 1	131 shares common stock	**	5,104
	DEVON ENERGY CORP NEW	120 shares common stock	**	5,588
	DIGITALOCEAN HLDGS INC COM	100 shares common stock	**	2,046
	DISNEY WALT CO DEL (HOLDING COMPANY)	95 shares common stock	**	7,735
	EAGLE FINL SVCS INC	100 shares common stock	**	3,099
	EDITAS MEDICINE INC COM	200 shares common stock	**	1,336
	EDWARDS LIFESCIENCES CORP	57 shares common stock	**	3,632
	ENBRIDGE INC	900 shares common stock	**	28,836
	EQUINOX GOLD CORP COM NPV(POST REV	700 shares common stock	**	3,080

(*) Denotes party-in-interest

(**) Cost is not required for participant-directed investments

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan
Plan No. 001, EIN: 75-0731072
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
October 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of Investment	(d) Cost	(e) Current Value
	ESAB CORPORATION COM	100 shares common stock	**	6,330
	EXXON MOBIL CORP NFS IS A SPECIALIST	61 shares common stock	**	6,508
	FACEBOOK INC COM USD0.000006 CL A	60 shares common stock	**	18,076
	FANUC LTD UNSP ADR EACH REPR 0.5 ORD	322 shares common stock	**	4,044
	FIDELITY NATL FINL INC NEW FNF GROUP	300 shares common stock	**	11,727
	FIRST MAJESTIC SILVER CORP COM	100 shares common stock	**	516
	FORD MTR CO DEL COM	748 shares common stock	**	7,292
	FREEMPORT MCMORAN COPPER & GOLD CL B	534 shares common stock	**	18,045
	FRESHWORKS INC CLASS A COM	50 shares common stock	**	897
	GSK PLC SPON ADS EACH REP 2 ORD SHS	311 shares common stock	**	11,107
	GOLDMAN SACHS GROUP INC	63 shares common stock	**	19,214
	GREENE CONCEPTS INC COM PAR \$0.0001	9,400,001 shares common stock	**	25,380
	GROWGENERATION CORP COM	800 shares common stock	**	1,632
	HALEON PLC SPON ADS EACH REP 2 ORD SHS	255 shares common stock	**	2,063
	HILLENBRAND INC COM	300 shares common stock	**	11,409
	HOME DEPOT INC NFS IS A SPECIALIST	93 shares common stock	**	26,541
	HUDBAY MINERALS INC ISIN #CA4436281022	1,852 shares common stock	**	8,076
	HUYA INC ADS EACH REP 1 ORD SHS CL A	5 shares common stock	**	16
	IDT CORP CL B NEW	700 shares common stock	**	19,635
	ILLINOIS TOOL WORKS	57 shares common stock	**	12,696
	ING GROEP NV ADR	894 shares common stock	**	11,485
	INTERACTIVE BROKERS GROUP INC COM	25 shares common stock	**	2,002
	INTESA SANPAOLO S P A SPONSORED ADR	625 shares common stock	**	9,834
	INTUITIVE SURGICAL INC COM NEW	24 shares common stock	**	6,293
	INTUIT INC NFS LLC IS A MARKET	16 shares common stock	**	8,027
	INVITAE CORP COM ISIN #US46185L1035	300 shares common stock	**	182
	J P MORGAN CHASE & CO	84 shares common stock	**	11,615
	JACKSON FINANCIAL INC COM CL A	100 shares common stock	**	3,671
	JOHNSON & JOHNSON NFS IS A SPECIALIST	78 shares common stock	**	11,527
	KEY ENERGY SVCS INC COM NEW	3 shares common stock	**	3
	KINDER MORGAN INC DELAWARE COM USD0.01	400 shares common stock	**	6,480
	KINROSS GOLD CORP NEW COM NO PAR	2,230 shares common stock	**	11,619
	L OREAL CO ADR	238 shares common stock	**	19,966
	LVMH MOET HENNESSY LOUIS VUITTON ADR	236 shares common stock	**	33,819
	LAM RESEARCH CORP NFS LLC IS A MARKET	44 shares common stock	**	25,964
	LAS VEGAS SANDS CORP	200 shares common stock	**	9,478
	LILLY ELI & CO NFS IS A SPECIALIST	62 shares common stock	**	34,313
	MAG SILVER CORP ISIN #CA55903Q1046	500 shares common stock	**	5,005
	MARVELL TECHNOLOGY GROUP LTD COM	100 shares common stock	**	4,722
	MASTERCARD INC CL A	38 shares common stock	**	14,274
	MATTERPORT INC COM CL A	2,500 shares common stock	**	5,100
	MATTHEWS INTL CORP CL A	100 shares common stock	**	3,544
	MEDARO MNG CORP COM NPV	10,000 shares common stock	**	468
	MERCK & CO INC NEW COM	121 shares common stock	**	12,402
	MICROSOFT CORP NFS LLC IS A MARKET	274 shares common stock	**	92,477
	MICRON TECHNOLOGY NFS IS A SPECIALIST	50 shares common stock	**	3,344

(*) Denotes party-in-interest

(**) Cost is not required for participant-directed investments

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan
Plan No. 001, EIN: 75-0731072
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
October 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of Investment	(d) Cost	(e) Current Value
	MORGAN STANLEY DEAN WITTER & CO FRMLY	150 shares common stock	**	10,638
	MURATA MANUFACTURING CO UNSP ADR EACH REP	459 shares common stock	**	3,993
	NATIONAL FUEL GAS CO	100 shares common stock	**	5,095
	NAUTILUS BIOTECHNOLOGY INC	400 shares common stock	**	1,024
	NIKE INC CLASS B NFS IS A SPECIALIST	110 shares common stock	**	11,294
	NESTLE S A SPONSORED ADR REPSTG REG SH	98 shares common stock	**	10,657
	NETFLIX COM INC COM	43 shares common stock	**	17,703
	NEWMONT MNG CORP NFS IS A SPECIALIST	98 shares common stock	**	3,672
	NIKOLA CORP COM	71 shares common stock	**	77
	NVIDIA CORP NFS LLC IS A MARKET	93 shares common stock	**	37,958
	NUVVE HOLDING CORP COM	500 shares common stock	**	92
	OASIS PETROLEUM INC COM	118 shares common stock	**	19,553
	OKTA INC CL A	50 shares common stock	**	3,371
	OPTEC INTL INC COM	100,001 shares common stock	**	30
	ORACLE CORPORATION NFS LLC IS A MARKET	264 shares common stock	**	27,328
	ORGANON & CO COMMON STOCK	200 share common stock	**	2,958
	OTIS WORLDWIDE CORP COM	31 shares common stock	**	2,428
	PALANTIR TECHNOLOGIES INC CL	400 shares common stock	**	5,920
	PARAMOUNT RES LTD CL A	400 shares common stock	**	9,503
	PEPSICO INC NFS IS A SPECIALIST	87 shares common stock	**	14,475
	POLYMET MINING CP COM NPV(POST REV	1,001 shares common stock	**	2,102
	PROCTER & GAMBLE CO NFS IS A SPECIALIST	111 shares common stock	**	16,602
	PROTO LABS INC COM USD0.001	500 shares common stock	**	11,805
	QUANTUMSCAPE CORP COM CL A	1,100 shares common stock	**	5,742
	RAYTHEON TECHNOLOGIES CORP	68 shares common stock	**	5,498
	RIO TINTO PLC SPON ADR	258 shares common stock	**	16,592
	SHELL PLC SPON ADS	293 shares common stock	**	19,105
	SALESFORCE COM INC	168 shares common stock	**	33,739
	SANDSTORM GOLD LIMITED COM NPV(POST	303 shares common stock	**	1,380
	SANOFI-SYNTHELABO ADR	342 shares common stock	**	15,476
	SAP AG SPON ADR NFS IS A SPECILIST	158 shares common stock	**	21,229
	SCHRODINGER INC COM	300 shares common stock	**	6,510
	SCHWAB CHARLES CORP NEW	195 shares common stock	**	10,154
	SERVICE CORP INTL	100 shares common stock	**	5,442
	SERVICENOW INC COM USD0.001	14 shares common stock	**	8,146
	SIEMENS A G SPON ADR	260 shares common stock	**	17,209
	SMARTSHEET INC COM CL A	125 shares common stock	**	4,943
	SONY CORP ADR NEW NFS LLC IS A SPECIAL	58 shares common stock	**	4,838
	STARBUCKS CORP NFS LLC IS A MARKET	117 shares common stock	**	10,836
	STEM INC COM	1,000 shares common stock	**	3,380
	STRYKER CORP NFS LLC IS A	56 shares common stock	**	15,180
	SYNNEX CORP	5 shares common stock	**	458
	TAIWAN SEMICONDUCTOR MANUFACTURING CO LTD	239 shares common stock	**	20,646
	TECK CORP LTD CL B SUB VTG	25 shares common stock	**	884
	TELADOC INC COM	860 shares common stock	**	14,224
	TESLA MOTORS INC COM USD0.001	113 shares common stock	**	22,695

(*) Denotes party-in-interest

(**) Cost is not required for participant-directed investments

Sivalls, Inc. Employees' Profit-Sharing and 401(k) Plan
Plan No. 001, EIN: 75-0731072
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
October 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of Investment	(d) Cost	(e) Current Value
	THERMO ELECTRON CORP	30 shares common stock	**	13,449
	THREE D SYSTEMS CORP NEW	600 shares common stock	**	2,238
	3M COMPANY NFS IS A SPECIALIST	500 shares common stock	**	45,475
	TOKYO ELECTRON ADR EACH REPR 2 SHS	238 shares common stock	**	15,713
	TOTAL FINA ELF S A SPON ADR	279 shares common stock	**	18,581
	TOURMALINE OIL CORP COM NPV	100 shares common stock	**	5,282
	TOYOTA MTRS CORP ADR REPSTG 2 SHRS	93 shares common stock	**	16,320
	TUSIMPLE HLDGS INC CL A	500 shares common stock	**	535
	TWILIO INC CL A	50 shares common stock	**	2,563
	UGI CORP NEW	500 shares common stock	**	10,400
	UBER TECHNOLOGIES INC COM	2,000 shares common stock	**	86,560
	UIPATH INC CL A	3,700 shares common stock	**	57,461
	UNION PACIFIC CORP NFS LLC IS A	72 shares common stock	**	14,879
	UNITED CONTINENTAL HOLDINGS INC COM	350 shares common stock	**	12,254
	UNITEDHEALTH GROUP NFS IS A SPECIALIST	31 shares common stock	**	16,667
	UNITY SOFTWARE INC COM	20 shares common stock	**	507
	V F CORP	800 shares common stock	**	11,784
	VALVOLINE INC USD0.01	50 shares common stock	**	1,484
	VERALTO CORP COM SHS	9 shares common stock	**	621
	GS ACQUISITION HLDGS CORP COM CL A	50 shares common stock	**	1,964
	VICOR CORP	25 shares common stock	**	969
	VMWARE INC MERGER ELECTION	100 shares common stock	**	14,565
	VISA INC COM CL A	112 shares common stock	**	26,229
	WAL-MART STORES INC NFS IS A SPECIALIST	93 shares common stock	**	15,162
	WINSTON GOLD CORP COM NPV	120,000 shares common stock	**	900
	WOODSIDE PETE LTD SPONSORED ADR PREFERRED STOCK	118 shares common stock	**	2,578
	WILLAMETTE VY VINEYARD INC RED PFD	350 shares preferred stock	**	1,544
	VOLKSWAGEN AG UNSPON ADS EACH REP 0.1 RIGHTS/WAR	376 shares preferred stock	**	3,967
	CHORD ENERGY CORPORATION A EXP	723 warrants	**	20,461
	OASIS PETROLEUM INC WTS EXP 11/17/2024	48 warrants	**	4,306
	CHORD ENERGY CORPORATION B EXP UNIT	361 warrants	**	6,684
	CROWN CASTLE INTERNATIONAL CORP	79 Units	**	7,328
	EASTERLY GOVT PPTYS INC COM	500 Units	**	5,380
	READY CAP CORP COM	500 Units	**	4,715
	FIFTH THIRD BK CINCINNATI STN CD	50,000	**	49,965
	FIRST BK STR BROOKINGS S D CD	100,000	**	99,980
*	FIDELITY CASH RESERVES	374,278 share balance	**	374,278
*	NON-INTEREST BEARING CASH	cash	**	1,604
	Total			\$ 31,685,329

(*) Denotes party-in-interest

(**) Cost is not required for participant-directed investments