

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan INDUSTRIAL SERVICES CORP. EMPLOYEE 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1998
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) NORTHWESTERN PLASTICS, LTD. DBA INDUSTRIAL SERVICES CORP. 1731 N. ROOSEVELT AVENUE BURLINGTON, IA 52601
2b	Employer Identification Number (EIN) 42-1193589
2c	Plan Sponsor's telephone number 319-754-4000
2d	Business code (see instructions) 493100

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2024	SAMUEL WEST
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 267
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 173 6a(2) 205 6b 3 6c 96 6d 304 6e 0 6f 304 6g(1) 214 6g(2) 234 6h 34
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 2J 2K 2F 2G 3D 2S 2T

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

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A Name of plan INDUSTRIAL SERVICES CORP. EMPLOYEE 401(K) PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 NORTHWESTERN PLASTICS, LTD. DBA INDUSTRIAL SERVICES CORP.	D Employer Identification Number (EIN) 42-1193589

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
TRANSAMERICA LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0989781	86231	810693-000	234	01/01/2023	12/31/2023

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	1570

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
PARADIGM BENEFITS, LLC
300 E. BREMER AVE. SUITE 220
WAVERLY, IA 50677

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	1334	TPA COMPENSATION	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
SUPERIORUSA CORPORATION
525 LAKE AVE S, STE 410
DULUTH, MN 55802

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	3544812

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b Balance at the end of the previous year	7b	52002
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c Additions: (1) Contributions deposited during the year	7c(1)	13455	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	550	
(4) Transferred from separate account.....	7c(4)	3811	
(5) Other (specify below)	7c(5)	22369	

▶ EBA CREDITS AND FORFEITURE CREDITS

(6) Total additions	7c(6)	40185
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d Total of balance and additions (add lines 7b and 7c(6))	7d	92187
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	988	
(2) Administration charge made by carrier	7e(2)	450	
(3) Transferred to separate account.....	7e(3)	59	
(4) Other (specify below)	7e(4)	32092	

▶ ADMINISTRATIVE FEE, FEE FOR SERVICE, FORFEITURES, WITHDRAWALS, DISTRIBUTION FEE, AND PORTFOLIO XPRESS FEE

(5) Total deductions	7e(5)	33589
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	58598
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan INDUSTRIAL SERVICES CORP. EMPLOYEE 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NORTHWESTERN PLASTICS, LTD. DBA INDUSTRIAL SERVICES CORP.	D Employer Identification Number (EIN) 42-1193589	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CHARLES SCHWAB & CO., INC.
94-1737782

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
TRANSAMERICA LIFE INSURANCE COMPANY
39-0989781

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

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

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 62 37 64 52 67	RECORDKEEPER	17759	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

BEACON CAPITAL LLC

81-4841158

(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	INVESTMENT ADVISORY - PL	10563	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PARADIGM BENEFITS, LLC

42-1482611

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 64	RECORDKEEPER	2396	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

SUPERIORUSA CORPORATION

33-1197652

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 64	RECORDKEEPER	1755	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MESIROW FINANCIAL, INC.

36-3194849

(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	INVESTMENT ADVISORY - PL	628	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CHARLES SCHWAB & CO., INC.

94-1737782

(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?
33 71	SECURITIES BROKERAGE	203	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning	01/01/2023	and ending	12/31/2023
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A Name of plan INDUSTRIAL SERVICES CORP. EMPLOYEE 401(K) PLAN	B Three-digit plan number (PN)	001
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 NORTHWESTERN PLASTICS, LTD. DBA INDUSTRIAL SERVICES CORP.	D Employer Identification Number (EIN) 42-1193589
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	STATE STREET RUSSELL SM CAP INDEX R
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b Name of sponsor of entity listed in (a):	TRANSAMERICA LIFE INS CO
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c EIN-PN	39-0989781-033	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	62911
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a Name of MTIA, CCT, PSA, or 103-12 IE:	STATE STREET S&P MID CAP INDEX RET
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b Name of sponsor of entity listed in (a):	TRANSAMERICA LIFE INS CO
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c EIN-PN	39-0989781-036	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	107952
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a Name of MTIA, CCT, PSA, or 103-12 IE:	STATE STREET RUSSELL SM CAP VAL IND
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b Name of sponsor of entity listed in (a):	TRANSAMERICA LIFE INS CO
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c EIN-PN	39-0989781-046	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	222887
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a Name of MTIA, CCT, PSA, or 103-12 IE:	DFA INFLATION-PROTECTED SECURITIES
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b Name of sponsor of entity listed in (a):	TRANSAMERICA LIFE INS CO
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c EIN-PN	39-0989781-526	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	60571
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a Name of MTIA, CCT, PSA, or 103-12 IE:	AMERICAN FUNDS NEW WORLD RET OPT
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b Name of sponsor of entity listed in (a):	TRANSAMERICA LIFE INS CO
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c EIN-PN	39-0989781-628	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	133217
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a Name of MTIA, CCT, PSA, or 103-12 IE:	TA VANGUARD REIT INDEX RET OPT
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b Name of sponsor of entity listed in (a):	TRANSAMERICA LIFE INS CO
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c EIN-PN	39-0989781-099	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	36793
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a Name of MTIA, CCT, PSA, or 103-12 IE:	AMERICAN FUNDS BLNCD RET OPT
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b Name of sponsor of entity listed in (a):	TRANSAMERICA LIFE INS CO
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c EIN-PN	39-0989781-841	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	156436
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW PERSPECTIVE RET		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-828	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41965
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK HI YLD BD RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-848	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 156436
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK HEALTH SCNCS OPPTS RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-860	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 126409
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO CONVRT SECS RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-868	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16601
a Name of MTIA, CCT, PSA, or 103-12 IE: DELAWARE IVY SCIENCE AND TECH RET O		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-875	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 292634
a Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN U.S. EQUITY RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-878	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 253778
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO INC RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-899	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 71030
a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM TOTAL RETRN BD RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-902	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 111059
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO STOCKSPLUS INTL (US DOLLAR-HD		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-909	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 49273
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMARTCOURSE 2030 WITH		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-919	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 136330

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMARTCOURSE 2040 WITH		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-920	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4009
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMARTCOURSE 2050 WITH		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-921	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29765
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMARTCOURSE RET WITH J		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-922	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 63843
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMARTCOURSE 2025 WITH		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-924	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 95
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMARTCOURSE 2035 WITH		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-925	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 37193
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMARTCOURSE 2045 WITH		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-926	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 129908
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMARTCOURSE 2055 WITH		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-927	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 439
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMARTCOURSE 2060 WITH		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-928	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27463
a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE INTRNTL DISCOVERY RET		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-930	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57795
a Name of MTIA, CCT, PSA, or 103-12 IE: VIRTUS CEREDEx MD-CAP VAL EQT RET O		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-942	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 88188

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA EMERG MARKETS DEBT RET		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-786	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12387

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK GLOBAL ALLOC RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-951	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4963

a Name of MTIA, CCT, PSA, or 103-12 IE: STATE STEET PRTN SERIES WITH TA CON		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 39-0989781-501	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 91248

a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA BALANCED RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 82-5217478-027	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 95785

a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA DIVIDEND INCOME RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 82-5217478-028	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 221814

a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN UTILITIES RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 82-5217478-088	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4546

a Name of MTIA, CCT, PSA, or 103-12 IE: ALGER SMALL CAP FOCUS RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 82-5217478-093	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31806

a Name of MTIA, CCT, PSA, or 103-12 IE: AB LARGE CAP GROWTH RET OPT		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 82-5217478-137	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 329656

a Name of MTIA, CCT, PSA, or 103-12 IE: ALGER WEATHERBIE SPECIALIZED GR RET		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 82-5217478-192	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 356950

a Name of MTIA, CCT, PSA, or 103-12 IE: CLEARBRIDGE INTERNATIONAL GROWTH RE		
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO		
c EIN-PN 82-5217478-199	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 55061

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan INDUSTRIAL SERVICES CORP. EMPLOYEE 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 NORTHWESTERN PLASTICS, LTD. DBA INDUSTRIAL SERVICES CORP.	D Employer Identification Number (EIN) 42-1193589	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	4255	0
(2) Participant contributions	1b(2)	11432	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	13315	66839
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	217385	293648
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	2586612	3544812
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	52002	58598
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2885001	3963897
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	2885001	3963897

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)	135433	
(B) Participants	2a(1)(B)	375645	
(C) Others (including rollovers)	2a(1)(C)	153779	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		664857
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)	101631	
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		101631
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		512556
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		126
d Total income. Add all income amounts in column (b) and enter total	2d		1279170

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	157703	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		157703
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	42571	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		42571
j Total expenses. Add all expense amounts in column (b) and enter total	2j		200274

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1078896
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

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

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

(1) Name: **MENKE & COMPANY**

(2) EIN: **42-1363298**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		300000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

Industrial Service Corp. Employee 401(k) Plan

Financial Statements

December 31, 2023

C o n t e n t s

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Menke & Company
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Plan Administrator
Industrial Service Corp. Employee 401(k) Plan
Burlington, Iowa

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

We have performed an audit of the accompanying financial statements of Industrial Service Corp. Employee 401(k) Plan (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 December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material, if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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

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

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

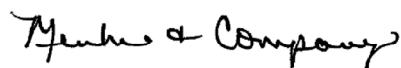
Other Matter- Supplemental Schedule Required by ERISA

The supplemental schedule, Form 5500 - Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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



Menke & Company
Certified Public Accountants
Professional Corporation
West Point, Iowa
October 3, 2024

Industrial Service Corp. Employee 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

	2023	2022
Assets		
Investments at fair value	\$ 3,905,299	\$ 2,817,312
Investments at contract value	58,598	52,002
Receivables		
Employer contributions receivable	-	4,255
Participant contributions receivable	<u>-</u>	<u>11,432</u>
Total receivables	<u>-</u>	<u>15,687</u>
Total assets	<u>3,963,897</u>	<u>2,885,001</u>
Liabilities		
Accrued expenses	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
Net assets available for benefits	<u>\$ 3,963,897</u>	<u>\$ 2,885,001</u>

See notes to financial statements.

Industrial Service Corp. Employee 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2023

Additions

Investment income	
Net appreciation in fair value of investments	\$ <u>614,313</u>
	<u>614,313</u>
Contributions	
Rollover	153,779
Participant	375,645
Company	96,261
Other	<u>39,172</u>
	<u>664,857</u>
Total additions	<u>1,279,170</u>

Deductions

Benefits paid to participants	157,703
Administrative expenses	<u>42,571</u>
Total deductions	<u>200,274</u>
Net increase in assets available for benefits	1,078,896

Net assets available for benefits

Beginning of year	<u>2,885,001</u>
End of year	\$ <u><u>3,963,897</u></u>

See notes to financial statements.

Industrial Service Corp. Employee 401(k) Plan
Notes to Financial Statements

Note 1. Description of Plan

The following description of Industrial Service Corp. Employee 401(k) Plan (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 employees of Northwestern Plastics, Ltd dba Industrial Service Corp. (Company) who are age eighteen and have completed six consecutive months of service or 1,000 hours of service within one year of hire date. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute up to the maximum percentage allowable under the Internal Revenue Code. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans (rollovers). Participants direct the investment of their contributions into various investment options offered by the Plan. The Company contributes matching contributions to employees eligible to participate in the Plan. The current matching formula is 50% of the first 4% and 25% of the next 4% of eligible compensation that a participant contributes to the Plan. Contributions are subject to certain IRS limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's matching contributions, and allocations of plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. The Plan allows each participant to choose his or her own investment mix for company and participant contributions. Participants can change their investment elections at any time.

Vesting

Participants are immediately vested in their salary reduction contributions plus actual earnings thereon. Vesting in the Company's matching contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after five years of credited service.

Payments of Benefits

Upon termination of service due to death, disability, or retirement, a participant (or his or her beneficiary) will receive a distribution equal to the value of the participant's vested interest in his or her account. However, if the value of the participant's vested benefit is less than \$5,000, a lump-sum distribution will be made within a reasonable time after a participant terminates employment, regardless of whether or not he or she elects to receive it.

Industrial Service Corp. Employee 401(k) Plan
Notes to Financial Statements

Note 1. Description of Plan (continued)

Forfeited Accounts

As of December 31, 2023 and 2022, the forfeited nonvested account total was \$15,583 and \$23,820, respectively. This account is used to pay administrative expenses and reduce future Company contributions. For the year ended December 31, 2023, administrative expenses of \$10,563 were paid from the forfeited nonvested account.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value, except for the Transamerica Stable Value Core Option Fund which is 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. See Note 8 for discussion on fair value measurements.

Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Excess Contributions Payable

Amounts payable for contributions in excess of amounts allowed by the IRS are reported as a liability with a corresponding reduction to contributions. The Plan had no excess contributions as of December 31, 2023.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of distributions are charged directly to the participant's account and are included in administrative expenses. Investment and plan administration fees are allocated to participants' accounts or offset against the forfeited nonvested account.

Industrial Service Corp. Employee 401(k) Plan
Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (continued)

Subsequent Events

The Plan administrator performed an evaluation of subsequent events through October 3, 2024, which is the date the financial statements were available to be issued. There are no subsequent events that require disclosure or recognition in the financial statements as of year end.

Note 3. Information Prepared and Certified by the Insurance Company

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, as follows, was obtained by management and agreed to or derived from information certified as complete and accurate by Transamerica Life Insurance Company (TLIC).

	2023	2022
Investments	\$ 3,963,897	\$ 2,869,314
Investment income	614,313	

Note 4. Investment Contract with Insurance Company

The Plan maintains an investment contract with TLIC. The TLIC Group Annuity Contract has the two components: (1) a segregated investment account maintained by TLIC with respect to a portion of its assets in connection with this contract and certain other group annuity contracts, and (2) a traditional fully benefit-responsive guaranteed investment contract with TLIC where TLIC maintains the contributions in its general account.

Assets of this variable account equivalent to the reserve for this contract will be invested in shares of the specific funds elected in the contract application. The assets of the variable account will be held for the sole benefit of all contracts. All income, gains, losses, and expenses, whether or not realized from assets held in the variable account for each series, shall be credited to or charged against the variable account series without regard to the other income, gains, or losses of TLIC. Assets of the variable account may not be used by TLIC to satisfy the liabilities of its general account.

The general 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. The crediting rate is based on a formula established by the contract issuer. The crediting rate is reviewed on a semi-annual basis for resetting.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. 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. Contract value, as reported to the Plan by TLIC, 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.

Industrial Service Corp. Employee 401(k) Plan
Notes to Financial Statements

Note 4. Investment Contract with Insurance Company (continued)

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) a breach of material obligation under the contract, (2) a material misrepresentation, (3) a material amendment to the agreement without the consent of the issuer.

Note 5. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in Company contributions.

Note 6. 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. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

Industrial Service Corp. Employee 401(k) Plan
Notes to Financial Statements

Note 7. Related Party Transactions and Party-in-Interest

Fees totaling \$24,510 were expensed by the Plan during the year ended December 31, 2023 to TLIC to provide plan recordkeeping and administration services. Fees totaling \$10,563 and \$628 were expensed by the Plan to Beacon Capital and Mesirow Financial, respectively, for investment advisory services for the year ended December 31, 2023. Fees totaling \$2,671 and \$4,199 were expensed by the Plan to SuperiorUSA and Paradigm Benefits, respectively, to provide plan administration services for the year ended December 31, 2023.

Note 8. Fair Value Measurements

Professional Standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under Professional Standards are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access
- Level 2 Inputs to the valuation methodology include:
 - quoted prices for similar assets and liabilities in active markets
 - quoted prices for identical or similar assets and liabilities in inactive markets
 - inputs other than quoted prices that are observable for the asset or liability
 - inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement

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

Industrial Service Corp. Employee 401(k) Plan
Notes to Financial Statements

Note 8. Fair Value Measurements (continued)

Following is a description of the valuation methodologies used for assets measured at fair value:

Individually directed brokerage accounts:

Money market funds: Valued at the daily closing price as reported by the fund. Money market funds held by the Plan are open-end money market funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The money market funds held by the Plan are deemed to be actively traded.

Common stocks: Valued at the closing price reported on the active or inactive market on which the individual securities are traded.

Pooled Separate Accounts: The values are based on the net asset value (NAV) of the fund, where the unit value is the result of the accumulated fair values of the underlying investments. The NAV, as provided by the fund manager, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different from the NAV. Participant transactions (purchases and sales) may occur daily.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
December 31, 2023				
Individually directed brokerage accounts	\$ 360,487	\$ -	\$ -	\$ 360,487
Pooled separate accounts, measured at NAV as practical expedient				<u>3,544,812</u>
Investments at fair value				<u>\$ 3,905,299</u>
December 31, 2022				
Individually directed brokerage accounts	\$ 230,700	\$ -	\$ -	\$ 230,700
Pooled separate accounts, measured at NAV as practical expedient				<u>2,586,612</u>
Investments at fair value				<u>\$ 2,817,312</u>

Industrial Service Corp. Employee 401(k) Plan
Notes to Financial Statements

Note 8. Fair Value Measurements (continued)

The following table sets forth a summary of the Plan's investments at fair value in pooled separate accounts as of December 31, 2023 and 2022:

Pooled Separate Accounts	2023	2022
AB Large Growth	\$ 329,656	\$ 243,795
Alger Small Cap	31,806	17,916
Alger Weatherbie Specialized Growth	356,950	319,690
American Funds Balanced	156,436	100,132
American Funds New Perspective	41,965	25,883
American Funds New World	133,217	94,539
BlackRock Global Allocation	4,963	224
BlackRock Health Sciences Opportunities	126,409	49,503
BlackRock High Yield Bond	22,055	12,601
ClearBridge International Growth	55,061	35,221
Columbia Balanced	95,785	27,571
Columbia Dividend Income	221,814	110,915
DFA Inflation-Protected Securities Portfolio	60,570	33,416
Franklin Utilities	4,546	976
Invesco Convertible Securities	16,601	9,571
Ivy Science and Technology	292,634	246,767
JP Morgan U.S. Equity	253,778	113,750
PGIM Total Return Bond	111,059	76,315
PIMCO Income	71,030	40,009
PIMCO StocksPlus International	49,273	29,126
State Street Russell Small Cap Index	62,910	24,669
State Street Russell Small Cap Value	222,887	181,376
State Street S&P Mid Cap Index	107,952	154,616
T. Rowe Price International Discovery	57,795	52,216
TA Vanguard LifeStrategy Conservative Growth	91,248	87,163
TA Vanguard REIT Index	36,793	39,577
Transamerica Emerging Markets Debt	12,387	7,279
Transamerica SmartCourse 2025	95	-
Transamerica SmartCourse 2030	136,330	108,273
Transamerica SmartCourse 2035	37,193	30,505
Transamerica SmartCourse 2040	4,008	1,254
Transamerica SmartCourse 2045	129,908	93,050
Transamerica SmartCourse 2050	29,765	28,845
Transamerica SmartCourse 2055	439	1,241
Transamerica SmartCourse 2060	27,463	14,897
Transamerica SmartCourse Retirement	63,843	86,743
Virtus Ceredex Mid Cap Value Equity	88,188	86,988
	<u>\$ 3,544,812</u>	<u>\$ 2,586,612</u>

As of December 31, 2023 and 2022, the Plan did not have any unfunded commitments with the above pooled funds. Furthermore, the above pooled funds' redemption frequency is daily and requires no redemption notice.

Industrial Service Corp. Employee 401(k) Plan
Notes to Financial Statements

Note 9. Tax Status and Plan Amendments

The Plan is a nonstandardized defined contribution prototype plan sponsored by Transamerica. The prototype plan has received a letter from the Internal Revenue Service as to its qualified status. The Plan obtained its latest opinion letter on June 30, 2020, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Professional standards require the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan has open tax years for the three years prior to December 31, 2023.

Industrial Service Corp. Employee 401(k) Plan
EIN: 42-1193589 - Plan #001
Form 5500 - Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2023

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
*	Transamerica Life	AB Large Growth, pooled separate acct		\$ 329,656
*	Transamerica Life	Alger Small Cap, pooled separate acct		31,806
*	Transamerica Life	Alger Weatherbie Special Growth, pooled separate acct		356,950
*	Transamerica Life	American Funds Balanced, pooled separate acct		156,436
*	Transamerica Life	American Funds New Perspective, pooled separate acct		41,965
*	Transamerica Life	American Funds New World, pooled separate acct		133,217
*	Transamerica Life	BlackRock Global Allocation, pooled separate acct		4,963
*	Transamerica Life	BlackRock Health Sciences Opp., pooled separate acct		126,409
*	Transamerica Life	BlackRock HY Bond Portfolio, pooled separate acct		22,055
*	Transamerica Life	ClearBridge International Growth, pooled separate acct		55,061
*	Transamerica Life	Columbia Balanced, pooled separate acct		95,785
*	Transamerica Life	Columbia Dividend Income, pooled separate acct		221,814
*	Transamerica Life	DFA Inflation-Protected Sec. Port., pooled separate acct		60,570
*	Transamerica Life	Franklin Utilities, pooled separate acct		4,546
*	Transamerica Life	Invesco Convertible Securities, pooled separate acct		16,601
*	Transamerica Life	Ivy Science and Technology, pooled separate acct		292,634
*	Transamerica Life	JP Morgan U.S. Equity, pooled separate acct		253,778
*	Transamerica Life	PGIM Total Return Bond, pooled separate acct		111,059
*	Transamerica Life	PIMCO Income, pooled separate acct		71,030
*	Transamerica Life	PIMCO StocksPLUS International, pooled separate acct		49,273
*	Transamerica Life	State Street Russ. Small Cap Index, pooled separate acct		62,910
*	Transamerica Life	State Street Russ. Small Cap Value, pooled separate acct		222,887
*	Transamerica Life	State Street S&P Mid Cap Index, pooled separate acct		107,952
*	Transamerica Life	T Rowe Price Intl. Discovery, pooled separate acct		57,795
*	Transamerica Life	Vanguard LifeStrat. Con. Growth, pooled separate acct		91,248
*	Transamerica Life	Vanguard Real Estate Index, pooled separate acct		36,793
*	Transamerica Life	Emerging Markets Debt, pooled separate acct		12,387
*	Transamerica Life	SmartCourse 2025, pooled separate acct		95
*	Transamerica Life	SmartCourse 2030, pooled separate acct		136,330
*	Transamerica Life	SmartCourse 2035, pooled separate acct		37,193
*	Transamerica Life	SmartCourse 2040, pooled separate acct		4,008
*	Transamerica Life	SmartCourse 2045, pooled separate acct		129,908
*	Transamerica Life	SmartCourse 2050, pooled separate acct		29,765
*	Transamerica Life	SmartCourse 2055, pooled separate acct		439
*	Transamerica Life	SmartCourse 2060, pooled separate acct		27,463
*	Transamerica Life	SmartCourse Return, pooled separate acct		63,843
*	Transamerica Life	Stable Value Core Option, fixed annuity contract		58,598
*	Transamerica Life	Virtus Ceredex Mid Cap Value, pooled separate acct		88,188
	Various	Individually directed brokerage accounts		<u>360,487</u>
				<u>\$ 3,963,897</u>

* Indicates parties-in-interest to the Plan

Note: Column (d) is blank as all investments are participant-directed.

See independent auditor's report.

Industrial Service Corp. Employee 401(k) Plan
EIN: 42-1193589 - Plan #001
Form 5500 - Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2023

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
*	Transamerica Life	AB Large Growth, pooled separate acct		\$ 329,656
*	Transamerica Life	Alger Small Cap, pooled separate acct		31,806
*	Transamerica Life	Alger Weatherbie Special Growth, pooled separate acct		356,950
*	Transamerica Life	American Funds Balanced, pooled separate acct		156,436
*	Transamerica Life	American Funds New Perspective, pooled separate acct		41,965
*	Transamerica Life	American Funds New World, pooled separate acct		133,217
*	Transamerica Life	BlackRock Global Allocation, pooled separate acct		4,963
*	Transamerica Life	BlackRock Health Sciences Opp., pooled separate acct		126,409
*	Transamerica Life	BlackRock HY Bond Portfolio, pooled separate acct		22,055
*	Transamerica Life	ClearBridge International Growth, pooled separate acct		55,061
*	Transamerica Life	Columbia Balanced, pooled separate acct		95,785
*	Transamerica Life	Columbia Dividend Income, pooled separate acct		221,814
*	Transamerica Life	DFA Inflation-Protected Sec. Port., pooled separate acct		60,570
*	Transamerica Life	Franklin Utilities, pooled separate acct		4,546
*	Transamerica Life	Invesco Convertible Securities, pooled separate acct		16,601
*	Transamerica Life	Ivy Science and Technology, pooled separate acct		292,634
*	Transamerica Life	JP Morgan U.S. Equity, pooled separate acct		253,778
*	Transamerica Life	PGIM Total Return Bond, pooled separate acct		111,059
*	Transamerica Life	PIMCO Income, pooled separate acct		71,030
*	Transamerica Life	PIMCO StocksPLUS International, pooled separate acct		49,273
*	Transamerica Life	State Street Russ. Small Cap Index, pooled separate acct		62,910
*	Transamerica Life	State Street Russ. Small Cap Value, pooled separate acct		222,887
*	Transamerica Life	State Street S&P Mid Cap Index, pooled separate acct		107,952
*	Transamerica Life	T Rowe Price Intl. Discovery, pooled separate acct		57,795
*	Transamerica Life	Vanguard LifeStrat. Con. Growth, pooled separate acct		91,248
*	Transamerica Life	Vanguard Real Estate Index, pooled separate acct		36,793
*	Transamerica Life	Emerging Markets Debt, pooled separate acct		12,387
*	Transamerica Life	SmartCourse 2025, pooled separate acct		95
*	Transamerica Life	SmartCourse 2030, pooled separate acct		136,330
*	Transamerica Life	SmartCourse 2035, pooled separate acct		37,193
*	Transamerica Life	SmartCourse 2040, pooled separate acct		4,008
*	Transamerica Life	SmartCourse 2045, pooled separate acct		129,908
*	Transamerica Life	SmartCourse 2050, pooled separate acct		29,765
*	Transamerica Life	SmartCourse 2055, pooled separate acct		439
*	Transamerica Life	SmartCourse 2060, pooled separate acct		27,463
*	Transamerica Life	SmartCourse Return, pooled separate acct		63,843
*	Transamerica Life	Stable Value Core Option, fixed annuity contract		58,598
*	Transamerica Life	Virtus Ceredex Mid Cap Value, pooled separate acct		88,188
	Various	Individually directed brokerage accounts		<u>360,487</u>
				<u>\$ 3,963,897</u>

* Indicates parties-in-interest to the Plan

Note: Column (d) is blank as all investments are participant-directed.

See independent auditor's report.