

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 WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 10/01/1980
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) WARREN EQUIPMENT COMPANY 15 SMITH ROAD, SUITE 4000 MIDLAND, TX 79705
2b	Employer Identification Number (EIN) 75-2351267
2c	Plan Sponsor's telephone number 432-571-4200
2d	Business code (see instructions) 551112

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.	10/14/2024	BRANDON WEATHERLY
	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 2472
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) 1905 6a(2) 2237 6b 0 6c 615 6d 2852 6e 0 6f 2852 6g(1) 2487 6g(2) 2848 6h 615
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:

2F 2G 2J 2K 2R 2S 2T 3H 3D

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 0
- (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 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 WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 WARREN EQUIPMENT COMPANY	D Employer Identification Number (EIN) 75-2351267

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

X

YesNo
- 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

BOKF, N.A. P.O. BOX 880
TULSA, OK 74101

(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)

BOKF, N.A.

P.O. BOX 880
TULSA, OK 74101

(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?
19 52 59 60 63 37 21 25 62 71 68 64	TRUSTEE	242790	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

COOK STREET CONSULTING, INC.

84-0854432

(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	79942	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WHITLEY PENN LLP

75-2393478

(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?
10	ACCOUNTING	43506	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

COWEN AND COMPANY LLC

599 LEXINGTON AVENUE 20TH FLOOR
NEW YORK, NY 10022

(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?
71	SECURITIES BROKER	194	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) 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

A Name of plan <u>WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>WARREN EQUIPMENT COMPANY</u>	D Employer Identification Number (EIN) <u>75-2351267</u>	

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: <u>VANGUARD TARGET RETIRE INC & GROWTH</u>				
b Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>				
c EIN-PN <u>87-6420194-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>187380</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TRGT RETIRE 2070 TRUST II</u>				
b Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>				
c EIN-PN <u>87-7039453-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>287260</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TGT RTMT INC TR II #1471</u>				
b Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>				
c EIN-PN <u>90-6083967-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2393331</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TGT RTMT 2020 TR II #1474</u>				
b Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>				
c EIN-PN <u>90-6083982-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5567109</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TGT RTMT 2025 TR II #1475</u>				
b Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>				
c EIN-PN <u>90-6083980-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>14570578</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TGT RTMT 2030 TR II #1476</u>				
b Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>				
c EIN-PN <u>90-6083978-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>25826744</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>VANGUARD TGT RTMT 2035 TR II #1477</u>				
b Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>				
c EIN-PN <u>90-6083976-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>23177328</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TGT RTMT 2040 TR II #1478

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

c EIN-PN 90-6083974-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22367237
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a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TGT RTMT 2045 TR II #1479

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

c EIN-PN 90-6083972-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21339796
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a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TGT RTMT 2050 TR II #1480

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

c EIN-PN 90-6083970-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18290821
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a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TGT RTMT 2055 TR II #1489

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

c EIN-PN 27-6715091-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14444692
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a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TGT RTMT 2060 TR II #1693

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

c EIN-PN 45-3799419-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9788589
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a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TGT RTMT 2065 TR II #1794

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

c EIN-PN 82-6194314-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3014212
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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)
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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)
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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)
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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)
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Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

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

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

SCHEDULE H (Form 5500) Department of the Treasury 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 WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 WARREN EQUIPMENT COMPANY	D Employer Identification Number (EIN) 75-2351267	

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	384	30989
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	4260622
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	12775	13700
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1050993	986922
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	1456219	1843745
(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)	4917763	5758813
(9) Value of interest in common/collective trusts	1c(9)	133773503	161255076
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	28477376	33749238
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	169689013	207899105
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	2728	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	2728	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	169686285	207899105

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)	9220215	
(B) Participants	2a(1)(B)	12177355	
(C) Others (including rollovers)	2a(1)(C)	927449	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		22325019
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)	346235	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		346235
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	768938	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		768938
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	32409768	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	30416369	
(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)		22667055
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		4355691
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		52456337

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	13924533	
(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)		13924533
f Corrective distributions (see instructions)	2f		664
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	161623	
(4) IQPA audit fees.....	2i(4)	32686	
(5) Investment advisory and investment management fees	2i(5)	80564	
(6) Bank or trust company trustee/custodial fees	2i(6)	28757	
(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)	14690	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		318320
j Total expenses. Add all expense amounts in column (b) and enter total	2j		14243517

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		38212820
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: **WHITLEY PENN LLP**

(2) EIN: **75-2393478**

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?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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 _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 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 WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 WARREN EQUIPMENT COMPANY		D Employer Identification Number (EIN) 75-2351267
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 73-6210970		
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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2023 v. 230707		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b):	
a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%	
b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.	
a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No	
b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:	
☐ Yes.	
☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.	
☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.	
☐ No. Other. Provide explanation. _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☐ Design-based safe harbor method	
☐ "Prior year" ADP test	
☒ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q703970A</u> .	

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

**Years Ended December 31, 2023 and 2022
with Report of Independent Auditors**

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

Years Ended December 31, 2023 and 2022

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REPORT OF INDEPENDENT AUDITORS

To the Plan Administrative Committee of the
Warren Equipment Company 401(k) Retirement and Savings Plan

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

We have performed audits of the financial statements of Warren Equipment Company 401(k) Retirement and Savings 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 December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of 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 and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note D 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

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 that the financial statements are 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.

Other Matters—Supplemental Schedule Required by ERISA

The supplemental schedule of Form 5500, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2023, is presented for the purpose of additional analysis and is not a required part of the financial statements but are 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 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 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, are 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).

Whitley Penn LLP

Odessa, Texas
October 11, 2024

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2023	2022
Assets		
Investments:		
Investments, at fair value (note C)	\$ 197,834,982	\$ 164,758,090
Receivables:		
Employer	4,260,622	-
Notes receivable from participants	5,758,813	4,917,763
Due from brokers for pending trades	49,549	12,775
Total receivables	<u>10,068,984</u>	<u>4,930,538</u>
Cash (non-interest bearing)	<u>30,989</u>	<u>384</u>
Total assets	207,934,955	169,689,012
Liabilities		
Due to brokers for pending trades	<u>35,850</u>	<u>2,728</u>
Net assets available for benefits	<u><u>\$ 207,899,105</u></u>	<u><u>\$ 169,686,284</u></u>

See accompanying notes to financial statements.

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31,	
	2023	2022
Additions to (Reductions from) Net Assets		
Investment income (loss):		
Net realized and unrealized gains (losses) on investments	\$ 29,076,052	\$ (33,622,450)
Interest and dividends	771,215	523,481
Total investment income (loss)	29,847,267	(33,098,969)
Interest income from notes receivable from participants	346,235	238,641
Contributions:		
Participant	12,177,355	10,150,747
Rollover	927,449	1,227,649
Employer	9,220,215	7,589,745
Total contributions	22,325,019	18,968,141
Total additions to (reductions from) net assets	52,518,521	(13,892,187)
Deductions from Net Assets		
Benefits paid to participants	13,948,050	16,009,139
Administrative expenses	357,650	342,383
Total deductions from net assets	14,305,700	16,351,522
Net increase (decrease) in net assets available for benefits	38,212,821	(30,243,709)
Net assets available for benefits at beginning of year	169,686,284	199,929,993
Net assets available for benefits at end of year	<u>\$ 207,899,105</u>	<u>\$ 169,686,284</u>

See accompanying notes to financial statements.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS

December 31, 2023 and 2022

A. Description of Plan

General

The following brief description of the Warren Equipment Company 401(k) Retirement and Savings Plan (the “Plan”) is provided for general information purposes only. The Plan is sponsored by Warren Equipment Company (the “Company”) or (“Plan Sponsor”). Participants should refer to the Plan document for more complete information. The Company’s corporate offices are in Midland, Texas.

The Plan was effective October 1, 1980, restated effective October 1, 2021 and is a defined contribution plan. All employees of the Company are eligible to participate in the Plan, except for union employees, leased employees, non-resident aliens, and project employees. Eligible employees may enter the Plan on the first day of each calendar month. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6 % of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant.

The purpose of the Plan is to encourage the Company’s employees to save and invest, systematically, a portion of their current compensation so that they and their families may have a source of additional income upon their retirement, or in the event of death.

Contributions

Each year, participants may defer up to 100% of their eligible compensation toward Plan contributions, up to specified limits established by the Internal Revenue Code (“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 subject to certain criteria. Company discretionary matching contributions are to be made on a discretionary basis up to 6% of the participant contribution made to the Plan for each pay period.

Additionally, an annual bonus matching contribution may be made on a discretionary basis up to 100% of the first 6% of the participant’s eligible compensation for the fiscal year to those participants who have made elective deferrals during the fiscal year and are employed on the last day of the fiscal year. The Company’s fiscal year is from October 1 to September 30.

The Company discretionary matching contribution, plus the bonus matching contributions are not to exceed 6% of the participant’s eligible compensation in aggregate.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS *(continued)*

A. Description of Plan – continued

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's matching contribution, and allocations of (a) the Company's bonus matching contribution, and (b) Plan earnings or losses. Allocations are based on participant eligible compensation. Earnings (or losses) of the Plan are allocated to participants based on the account balances in existence. Forfeitures of the non-vested portion of terminated participants' accounts are used to offset the Company's contribution.

Vesting

Participants are immediately vested in all participant contributions and related earnings credited to their account. Vesting in Company discretionary matching and bonus matching contributions and related earnings occurs as follows:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than one year	- %
One but less than two years	25 %
Two but less than three years	50 %
Three but less than four years	75 %
Four or more years	100 %

The term "years of service" includes all periods of employment except for years in which an employee worked less than 1,000 hours. For purposes of vesting, the "year" is defined as a plan year.

A participant is 100% vested, regardless of years of service, upon disability or death.

Notes Receivable from Participants

Participants may borrow from their vested account balance a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balances. Participants may have only two loans outstanding at a time. The maximum payment term for any loan generally is five years, except for residential loans which have a max term of 15 years. The loans are secured by the participant's vested account balance and bear interest at a rate equal to the applicable treasury note rate plus 4%. Loans maturing at various dates during the years ending 2023 – 2033 have interest ranging from 4.25% to 10.50% at December 31, 2023 and from 4.25% to 9.50% at December 31, 2021. Principal and interest are paid ratably through payroll deductions.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS *(continued)*

A. Description of Plan – continued

Benefit Payments

Distributions are made upon termination of service due to death, disability, retirement or other termination of employment. Spousal consent is required in order for a participant to obtain a distribution. Financial hardship distributions are allowed from the participant's elective deferral account for immediate and heavy financial need. A participant may receive a hardship distribution from salary reduction contributions if the distribution is: (1) on account of uninsured medical expenses incurred by the participant, their spouse, or dependents; (2) to purchase (excluding mortgage payments) a principal residence of the participant; (3) for the payment of post-secondary tuition expenses; (4) needed to prevent eviction of the participant from their principal residence or foreclosure upon the mortgage of the participant's principal residence; (5) payments for burial or funeral expenses for the participant's parent, spouse, children or dependents; (6) expenses for the repair of damage to the participant's principal residence or (7) other expenses as provided by the Commissioner as specified in Treas. Reg. Section 1.401(k)-1(d)(3)(v).

Distributions are made in either a single lump sum amount equal to the value of the participant's vested interest in his/her account less 20% Federal withholding—if elected, a direct rollover into another qualified benefit plan or account, installment payments or in the form of a fixed number of annual payments not to exceed the life expectancy of the participant or beneficiary.

Effective January 1, 2020, the Plan's hardship distribution provisions were updated in connection with the Bipartisan Budget Act. Participants will no longer (1) be required to obtain a loan prior to requesting a hardship distribution; (2) participant deferral contributions will no longer be suspended after receipt of a hardship distribution; and (3) earnings on elective deferral contributions in a participant's account will be included as part of a hardship distribution. The reasons for heavy financial need were expanded to include repair of a primary residence, even if that repair would not otherwise qualify for the casualty loss deduction.

Forfeited Accounts

Forfeitures occurring under the Plan will be used to reduce future Company contributions and/or for payment of Plan expenses, as defined. The nonvested portion of a terminated account is forfeited after incurring five consecutive one-year breaks in service. During 2023 and 2022, unallocated forfeitures outstanding amounted to \$89,739, and \$22,534, respectively. The plan administrator allocated forfeitures of \$293,114 and \$308,441 during 2023 and 2022, respectively.

Plan Expenses

Employees of the Company perform certain administrative functions with no compensation from the Plan. In accordance with Plan provisions, the Plan pays substantially all costs relating to asset charges and recordkeeping. All significant administrative expenses are paid by the Plan.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS *(continued)*

B. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of the financial statements in conformity with GAAP requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

Cash and Cash Equivalents

All highly liquid investments with a maturity of three months or less when purchased are treated as cash equivalents. At December 31, 2023 and 2022, the Plan held such investments primarily in one financial institution, which at times exceeded amounts covered by insurance provided by the U.S. Federal Deposit Insurance Corporation ("FDIC"). The Plan has not experienced any losses related to amounts in excess of FDIC limits.

Investment Valuation and Income

The investments of the Plan are stated at fair value as of the end of the year and are subject to market or credit risks customarily associated with equity investments. Fair value measurements are determined in accordance with GAAP, which defines fair value, establishes a framework for measuring fair value, and expands disclosures about assets and liabilities measured at fair value. See Note C for information related to the Plan's valuation methodologies.

Investment gains and losses are accounted for using the average cost basis of the securities sold. The net realized and unrealized gains and losses on investments include realized gains and losses on sales of investments during the year and unrealized increases or 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.

Notes Receivable from Participants

Notes receivable from participants are recorded at the unpaid principal balance plus accrued but unpaid interest.

Payment of Benefits

Benefits are recorded when paid.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS *(continued)*

C. Fair Value Measurements

GAAP 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 focuses on the inputs used to measure fair value. The three levels defined are as follows:

- Level 1 — observable inputs that are based upon quoted market prices for identical assets or liabilities within active markets.
- Level 2 — observable inputs other than Level 1 that are based upon quoted market prices for similar assets or liabilities, based upon quoted prices within inactive markets, or inputs other than quoted market prices that are observable through market data for substantially the full term of the asset or liability.
- Level 3 — inputs that are unobservable for the particular asset or liability due to little or no market activity and are significant to the fair value of the asset or liability. These inputs reflect assumptions that market participants would use when valuing the particular asset or liability.

GAAP requires that management describe the methodologies used to measure the fair value of assets and liabilities. The methodologies used to measure the fair value of the Plan's investments are as follows:

- Common stocks are valued at the closing price reported on the active market on which the individual securities are traded and classified within level 1 of the valuation hierarchy.
- Investments in mutual funds registered with Nasdaq, NYSE, AMEX are valued at net asset value market close. Mutual funds held by the Plan are deemed to be actively traded and are classified within level 1 of the valuation hierarchy. There are no significant restrictions on redeeming these investments at net asset value.
- Interest bearing cash is reported at fair value based on active market and is classified within level 1 of the valuation hierarchy.
- Alternative investment is a collective investment trust that is invested 99% in investments classified as level 1 in the fund's financial statements. The fund values the asset at net asset value. The alternative investment is classified by the Plan as level 2 of the valuation hierarchy.
- Common collective trusts are invested in a master trust and are considered level 2 inputs as the value of the trust is not in a quoted active market. However, the trust's investments are based on level 1 inputs.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS (continued)

C. Fair Value Measurements – continued

There have been no changes in the methodologies used at December 31, 2023 and 2022. The following table details the Plan's investments at fair value by level, within the fair value hierarchy, as of December 31, 2023 and 2022. The Plan has no assets classified within Level 3 of the valuation hierarchy.

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Common stock	\$ 1,843,745	\$ -	\$ -	\$ 1,843,745
Alternative investments	-	657,458	-	657,458
Interest bearing cash	986,923	-	-	986,923
Common collective trusts	-	161,255,077	-	161,255,077
Mutual funds	33,091,779	-	-	33,091,779
Total investments at fair value	<u>\$ 35,922,447</u>	<u>\$ 161,912,535</u>	<u>\$ -</u>	<u>\$ 197,834,982</u>

Investment Category	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Common stock	\$ 1,456,218	\$ -	\$ -	\$ 1,456,218
Alternative investments	-	606,577	-	606,577
Interest bearing cash	1,050,994	-	-	1,050,994
Common collective trusts	-	133,773,507	-	133,773,507
Mutual funds	27,870,794	-	-	27,870,794
Total investments at fair value	<u>\$ 30,378,006</u>	<u>\$ 134,380,084</u>	<u>\$ -</u>	<u>\$ 164,758,090</u>

These items are classified in their entirety based on the lowest priority level of input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the placement of assets and liabilities within the levels of the fair value hierarchy.

D. Certified Investments

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2023 and 2022, and net realized and unrealized gains (loss) on investments, interest and dividends, and interest income from notes receivable from participants for the years ended December 31, 2023 and 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Bank of Oklahoma Financial, the custodian of the Plan.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS *(continued)*

E. Tax Status

Effective October 1, 2021, the Plan was amended and restated by the adoption of the Non-Standardized Pre-Approved Profit-Sharing Plan with cash or deferred arrangement (“CODA”) which has a favorable opinion letter from the Internal Revenue Service (“IRS”) dated June 30, 2020. This opinion letter states that the form of the prototype plan is acceptable under Section 401 of the Code. The Company may rely on this letter with respect to the qualification of the Plan under Code Section 401(a) with certain limitations.

Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Company 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.

GAAP requires management 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 IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

F. Plan Termination

Although it has not expressed any intent to do so, the Company maintains the right to terminate the Plan at any time subject to the provisions of ERISA. In the event of termination, the participants become 100% vested in their accounts.

G. Parties-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee organization, or relatives of such persons.

Loans made to participants qualify as party-in-interest transactions which are exempt from the prohibited transaction rules. The Plan paid certain expenses related to plan operations and investment activity to various service providers. These transactions are party in interest transactions under ERISA which are exempt from the prohibited transaction rules.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS *(continued)*

H. 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 statement of net assets available for benefits.

I. Subsequent Events

In preparing the accompanying financial statements, management has evaluated all subsequent events and transactions for potential recognition or disclosure through October 11, 2024, the date the financial statements were available for issuance.

SUPPLEMENTAL SCHEDULE

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN
FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2023

EIN: 75-2351267

Plan #: 002

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Vanguard	Target Retirement 2030 Trust II #1476	**	\$ 25,826,744
	Vanguard	Target Retirement 2035 Trust II #1477	**	23,177,328
	Vanguard	Target Retirement 2040 Trust II #1478	**	22,367,237
	Vanguard	Target Retirement 2045 Trust II #1479	**	21,339,796
	Vanguard	Target Retirement 2050 Trust II #1480	**	18,290,821
	Vanguard	Target Retirement 2025 Trust II #1475	**	14,570,578
	Vanguard	Target Retirement 2055 Trust II #1489	**	14,444,692
	Vanguard	Target Retirement 2060 Trust II #1693	**	9,788,589
	T Rowe	Growth Stock-I #0540	**	7,181,626
	Gabelli	US Treasury Money Market-AAA #0404	**	5,656,361
	Fidelity	Total Market Index-Institutional Premium #2361	**	5,627,455
	Vanguard	Target Retirement 2020 Trust II #1474	**	5,567,109
	Hartford	Dividend and Growth-Y #0225	**	4,610,572
	Vanguard	Target Retirement 2065 Trust II #1794	**	3,014,212
	Vanguard	Target Retirement Income Trust II #1471	**	2,393,331
	Vanguard	Explorer-Admiral #5024	**	2,241,159
	American Funds	Europacific Growth-R6 #2616	**	1,728,126
	Cavalan Hill	Government Securities Money Market-Admin 001	**	985,666
	Frost	Total Return Bond-Institutional #3554	**	929,750
	Invesco	Developing Markets-R6 #7038	**	897,343
	Hotchkis & Wiley	High Yield-Z #7148	**	795,422
	Victory Sycamore	Small Company Opportunity-I #0205	**	777,886
	Duff & Phelps	Real Estate Securities CIT-1 #None	**	553,370
	Vanguard	Short-Term Bond Index-Admiral #5132	**	536,682
	Fidelity	Total International Index-Institutional Premium #2834	**	457,009
	Vanguard	Inflation Protected Securities-Admiral #5119	**	422,462
	Fidelity	US Bond Index-Institutional Premium #2326	**	375,848
	PPL Corporation	PPL Corporation	**	333,601
	Vanguard	Target Retirement 2070 Trust II	**	287,260
	AT&T Inc	AT&T Inc	**	259,460
	Vanguard	Target Retirement Income & Growth Trust II	**	187,380
	JPMorgan	Growth Advantage-A #0564	**	103,887
	Amazon.Com Inc	Amazon.Com Inc	**	99,369
	Vanguard	Total International Bond Index-Admiral #0511	**	98,638
	Vanguard	Total Stock Market Index-Admiral #0585	**	76,277

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2023

EIN: 75-2351267

Plan #: 002

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Apple Inc Com	Apple Inc Com	**	\$ 73,931
	SPDR	S&P 500 ETF Trust ETF	**	68,920
	Invesco	Comstock-R #6737	**	68,358
	Fidelity	OTC Portfolio Fund #0093	**	65,198
	Blackrock	Strategic Income Opportunities Portfolio-A #0300	**	63,695
	Peabody Energy Corp	Peabody Energy Corp	**	55,936
	Sprott	Physical Uranium Trust	**	55,393
	Cameco Corp	Cameco Corp	**	53,875
	Sprott	Uranium Miners ETF	**	48,270
	T Rowe	New Horizons-Inv #0042	**	47,779
	Doubleline	Total Return Bond-N #2041	**	46,396
	Valaris LTD	Valaris LTD	**	44,571
	Meta Platforms, Inc.	Meta Platforms, Inc.	**	44,245
	Caterpillar Inc	Caterpillar Inc	**	43,759
	Janus Perkins	Small Cap Value-T Fund #1065	**	38,644
	Carnival Corp	Carnival Corp	**	38,211
	Live Nation Entertainment	Live Nation Entertainment	**	35,100
	Deere & Co	Deere & Co	**	34,789
	O'Reilly Automotive Inc	O'Reilly Automotive Inc	**	33,253
	Nexgen Energy LTD	Nexgen Energy LTD	**	33,180
	SPDR	Gold Trust ETF	**	31,543
	The Walt Disney Co.	The Walt Disney Co.	**	31,150
	MFS	International Intrinsic Value-R1 #4087	**	29,751
	Advanced Micro Devices	Advanced Micro Devices	**	29,482
	Hodges	Small Cap-Retail #1140	**	26,679
	Nvidia Corp	Nvidia Corp	**	25,751
	Chevron Corp	Chevron Corp	**	25,357
	iShares	Russell 1000 Value ETF	**	21,813
	Phillips 66	Phillips 66	**	20,770
	Cummins Inc	Cummins Inc	**	17,968
	Johnson & Johnson	Johnson & Johnson	**	17,555
	Northrop Grumman Corp	Northrop Grumman Corp	**	17,321
	Lockheed Martin Corp	Lockheed Martin Corp	**	16,770
	Alphabet Inc CI C	Alphabet Inc CI C	**	16,207
	Clorox Company	Clorox Company	**	15,970

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2023

EIN: 75-2351267

Plan #: 002

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Autozone Inc	Autozone Inc	**	\$ 15,514
	Teekay Tankers LTD	Teekay Tankers LTD	**	14,991
	Fortinet Inc	Fortinet Inc	**	14,633
	Eli Lilly & Co	Eli Lilly & Co	**	14,573
	Journey Energy Inc	Journey Energy Inc	**	14,538
	Noble Corp PLC	Noble Corp PLC	**	14,448
	Mainstay Mackay	International Research Equity-Inv #2583	**	14,314
	The St Joe Company	The St Joe Company	**	13,240
	Vanguard	Value Fund ETF	**	12,708
	Energy Fuels Inc/Canada	Energy Fuels Inc/Canada	**	11,863
	Conocophillips	Conocophillips	**	11,607
	Scorpio Tankers Inc	Scorpio Tankers Inc	**	11,248
	Coca-Cola Bottling Co Consolidated	Coca-Cola Bottling Co Consolidated	**	11,141
	Transocean LTD	Transocean LTD	**	11,113
	Fission Uranium Corp	Fission Uranium Corp	**	10,234
	Microsoft Corp	Microsoft Corp	**	9,777
	Denison Mines Corp	Denison Mines Corp	**	9,735
	Coca-Cola Co/The	Coca-Cola Co/The	**	9,665
	Tesla Inc	Tesla Inc	**	7,951
	Autodesk Inc	Autodesk Inc	**	7,304
	Cintas Corp	Cintas Corp	**	7,232
	United Rentals Inc	United Rentals Inc	**	6,881
	Occidental Petroleum Corp	Occidental Petroleum Corp	**	6,688
	Southwest Airlines Co	Southwest Airlines Co	**	6,447
	Aeglea Biotherapeutics Inc	Aeglea Biotherapeutics Inc	**	6,241
	Ford Motor Co	Ford Motor Co	**	6,217
	Lululemon Athletica Inc	Lululemon Athletica Inc	**	6,135
	Enterprise Products Partners LP	Enterprise Products Partners LP	**	5,665
	Exxon Mobil Corp	Exxon Mobil Corp	**	5,599
	Invesco	S&P 500 Equal Weight	**	5,523
	Crowdstrike Holdings Inc	Crowdstrike Holdings Inc	**	5,106
	Energy Transfer, L.P.	Energy Transfer, L.P.	**	5,078
	Western Uranium Corp	Western Uranium Corp	**	4,875
	SPDR	Portfolio S&P 500 Value ETF	**	4,663
	Goviex Uranium Inc	Goviex Uranium Inc	**	4,531

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2023

EIN: 75-2351267

Plan #: 002

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Berkshire Hathaway Inc-CI B	Berkshire Hathaway Inc-CI B	**	\$ 4,280
	Pfizer Inc	Pfizer Inc	**	4,203
	Home Depot Inc	Home Depot Inc	**	4,159
	Intuitive Surgical Inc	Intuitive Surgical Inc	**	4,048
	Sprott	Physical Gold Trust	**	3,823
	Kraft Heinz Co	Kraft Heinz Co	**	3,698
	Gilead Sciences Inc	Gilead Sciences Inc	**	3,645
	Lowe's Cos Inc	Loowe's Cos Inc	**	3,338
	Workday Inc-A	Workday Inc-A	**	3,313
	Eaton Vance	Limited Duration Income F	**	3,200
	Boeing Co	Boeing Co	**	3,128
	Rtx Corporation	Rtx Corporation	**	3,113
	3M Co	3M Co	**	3,061
	Fedex Corp	Fedex Corp	**	3,036
	Union Pacific Corp	Union Pacific Corp	**	2,947
	SPDR	Blackstone High Income ETF	**	2,813
	Aurora Cannabis Inc	Aurora Cannabis Inc	**	2,738
	Pbf Energy Inc	Pbf Energy Inc	**	2,726
	Pioneer Natural Resources Co	Pioneer Natural Resources Co	**	2,699
	Capri Holdings LTD	Capri Holdings LTD	**	2,663
	Sprott	Physical Silver Trust	**	2,586
	Laramide Resources LTD	Laramide Resources LTD	**	2,581
	General Electric	General Electric	**	2,553
	Honeywell International Inc	Honeywell International Inc	**	2,517
	Lkq Corp	Lkq Corp	**	2,485
	Blackrock	iShares Ibonds 2024 Term High	**	2,321
	BP PLC-Spons	BP PLC-Spons	**	2,301
	Hf Sinclair Corp	Hf Sinclair Corp	**	2,223
	Unitedhealth Group Inc	Unitedhealth Group Inc	**	2,106
	SPDR	Health Care Select Sector ETF	**	2,046
	Pepsico Inc	Pepsico Inc	**	2,038
	Cvr Energy Inc	Cvr Energy Inc	**	1,970
	Intl Business Machines Corp	Intl Business Machines Corp	**	1,963
	T-Mobile US Inc	T-Mobile US Inc	**	1,924
	Realty Income Corp REIT	Realty Income Corp REIT	**	1,895

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2023

EIN: 75-2351267

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(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Walmart, Inc	Walmart, Inc	**	\$ 1,892
	Cleartronic Inc	Cleartronic Inc	**	1,799
	Renaissancere Holdings LTD	Renaissancere Holdings LTD	**	1,764
	Procter & Gamble Co	Procter & Gamble Co	**	1,758
	ONEOK Inc	ONEOK Inc	**	1,756
	Digitalbridge Group Inc	Digitalbridge Group Inc	**	1,736
	Phenixfin Corp	Phenixfin Corp	**	1,690
	Cano Petroleum Inc	Cano Petroleum Inc	**	1,689
	Alphabet Inc CI A	Alphabet Inc CI A	**	1,676
	Moderna Inc	Moderna Inc	**	1,591
	Valero Energy Corp	Valero Energy Corp	**	1,560
	Six Flags Entertainment	Six Flags Entertainment	**	1,505
	Chatham Lodging Trust REIT	Chatham Lodging Trust REIT	**	1,501
	Altria Group Inc	Altria Group Inc	**	1,493
	Kayne Anderson Energy Infr Fund PLC	Kayne Anderson Energy Infr Fund PLC	**	1,493
	Kimberly-Clark Corp	Kimberly-Clark Corp	**	1,458
	McEwen Mining Inc	McEwen Mining Inc	**	1,456
	Verizon Communications Inc	Verizon Communications Inc	**	1,432
	Cardinal Health Inc	Cardinal Health Inc	**	1,411
	Bank of America Corp	Bank of America Corp	**	1,380
	Nike Inc -CI B	Nike Inc -CI B	**	1,303
	Cavanal Hill	Government Securities Money Market-Select #0084	**	1,257
	Kinder Morgan Inc/Delaware	Kinder Morgan Inc/Delaware	**	1,200
	Southern Co	Southern Co	**	1,192
	Vaneck Vectors	Gold Miners	**	1,178
	Hormel Foods Corp	Hormel Foods Corp	**	1,156
	Medtronic PLC	Medtronic PLC	**	1,153
	Amgen Inc	Amgen Inc	**	1,152
	Starbucks Corp	Starbucks Corp	**	1,152
	Devon Energy Corporation	Devon Energy Corporation	**	1,133
	Philip Morris International	Philip Morris International	**	1,129
	Antero Midstream Corp	Antero Midstream Corp	**	1,065
	Conagra Brands Inc	Conagra Brands Inc	**	1,060
	Lesaka Technologies, Inc.	Lesaka Technologies, Inc.	**	972
	Hanesbrands Inc	Hanesbrands Inc	**	968

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2023

EIN: 75-2351267

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(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Colgate-Palmolive Co	Colgate-Palmolive Co	**	\$ 957
	Cf Industries Holdings Inc	Cf Industries Holdings Inc	**	954
	Futurefuel Corp	Futurefuel Corp	**	948
	Vanguard	Target Retirement 2060 Inv #1691	**	942
	Match Group Inc	Match Group Inc	**	912
	Mondelez Intl Inc	Mondelez Intl Inc	**	869
	Archer-Daniels-Midland Co	Archer-Daniels-Midland Co	**	867
	Texas Instruments Inc	Texas Instruments Inc	**	852
	Diversified Healthcare Trust REIT	Diversified Healthcare Trust REIT	**	800
	Shell PLC	Shell PLC	**	790
	Corning Inc	Corning Inc	**	761
	Hp Inc	Hp Inc	**	752
	Boston Scientific Corp	Boston Scientific Corp	**	694
	Dollar General Corp	Dollar General Corp	**	680
	Oracle Corp	Oracle Corp	**	632
	Intel Corp	Intel Corp	**	603
	US Foods Holding Corp	US Foods Holding Corp	**	545
	Thermo Fisher Scientific Inc	Thermo Fisher Scientific Inc	**	531
	Mirasol Resource	Mirasol Resource	**	525
	Mag Silver Corp	Mag Silver Corp	**	520
	GE Healthcare Technologies Inc	GE Healthcare Technologies Inc	**	464
	Office Properties Income Trust REIT	Office Properties Income Trust REIT	**	403
	Vista Gold Corp	Vista Gold Corp	**	339
	Infinity Pharmaceuticals Inc	Infinity Pharmaceuticals Inc	**	320
	Warner Bros Discovery Inc	Warner Bros Discovery Inc	**	296
	Eldorado Gold Corp	Eldorado Gold Corp	**	130
	Novo Resources Corp	Novo Resources Corp	**	115
	New Gold Inc	New Gold Inc	**	68
	Trees Corporation	Trees Corporation	**	68
	Sangamo Therapeutics Inc	Sangamo Therapeutics Inc	**	65
	Liberty Gold Corp	Liberty Gold Corp	**	50
	Blackrock	Strategic Income Opportunities Portfolio-C #0896	**	48
	Medical Marijuana Inc	Medical Marijuana Inc	**	37
	Allegiant Gold LTD	Allegiant Gold LTD	**	19
	Eaton Vance	Tax-Advantaged Global Dividend Income Fund	**	17

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2023

EIN: 75-2351267

Plan #: 002

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Bzam LTD	Bzam LTD	**	\$ 14
	Orea Mining Corp	Orea Mining Corp	**	13
	Coeur Mining Inc	Coeur Mining Inc	**	6
	Intellipharmaeutics Intl Inc	Intellipharmaeutics Intl Inc	**	6
	Bonterra Resources Inc	Bonterra Resources Inc	**	3
	Aben Minerals LTD	Aben Minerals LTD	**	2
	Orchids Paper Products Co	Orchids Paper Products Co	**	1
				197,834,982
*	Participant notes receivable	Interest rates ranging from 4.25% to 10.50% with various due dates	-0-	5,758,813
				\$ 203,593,795
*	A party-in interest as defined by ERISA			
**	Cost omitted for participant directed investments			

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN
FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2023

EIN: 75-2351267

Plan #: 002

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Vanguard	Target Retirement 2030 Trust II #1476	**	\$ 25,826,744
	Vanguard	Target Retirement 2035 Trust II #1477	**	23,177,328
	Vanguard	Target Retirement 2040 Trust II #1478	**	22,367,237
	Vanguard	Target Retirement 2045 Trust II #1479	**	21,339,796
	Vanguard	Target Retirement 2050 Trust II #1480	**	18,290,821
	Vanguard	Target Retirement 2025 Trust II #1475	**	14,570,578
	Vanguard	Target Retirement 2055 Trust II #1489	**	14,444,692
	Vanguard	Target Retirement 2060 Trust II #1693	**	9,788,589
	T Rowe	Growth Stock-I #0540	**	7,181,626
	Gabelli	US Treasury Money Market-AAA #0404	**	5,656,361
	Fidelity	Total Market Index-Institutional Premium #2361	**	5,627,455
	Vanguard	Target Retirement 2020 Trust II #1474	**	5,567,109
	Hartford	Dividend and Growth-Y #0225	**	4,610,572
	Vanguard	Target Retirement 2065 Trust II #1794	**	3,014,212
	Vanguard	Target Retirement Income Trust II #1471	**	2,393,331
	Vanguard	Explorer-Admiral #5024	**	2,241,159
	American Funds	Europacific Growth-R6 #2616	**	1,728,126
	Cavalan Hill	Government Securities Money Market-Admin 001	**	985,666
	Frost	Total Return Bond-Institutional #3554	**	929,750
	Invesco	Developing Markets-R6 #7038	**	897,343
	Hotchkis & Wiley	High Yield-Z #7148	**	795,422
	Victory Sycamore	Small Company Opportunity-I #0205	**	777,886
	Duff & Phelps	Real Estate Securities CIT-1 #None	**	553,370
	Vanguard	Short-Term Bond Index-Admiral #5132	**	536,682
	Fidelity	Total International Index-Institutional Premium #2834	**	457,009
	Vanguard	Inflation Protected Securities-Admiral #5119	**	422,462
	Fidelity	US Bond Index-Institutional Premium #2326	**	375,848
	PPL Corporation	PPL Corporation	**	333,601
	Vanguard	Target Retirement 2070 Trust II	**	287,260
	AT&T Inc	AT&T Inc	**	259,460
	Vanguard	Target Retirement Income & Growth Trust II	**	187,380
	JPMorgan	Growth Advantage-A #0564	**	103,887
	Amazon.Com Inc	Amazon.Com Inc	**	99,369
	Vanguard	Total International Bond Index-Admiral #0511	**	98,638
	Vanguard	Total Stock Market Index-Admiral #0585	**	76,277

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2023

EIN: 75-2351267

Plan #: 002

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Apple Inc Com	Apple Inc Com	**	\$ 73,931
	SPDR	S&P 500 ETF Trust ETF	**	68,920
	Invesco	Comstock-R #6737	**	68,358
	Fidelity	OTC Portfolio Fund #0093	**	65,198
	Blackrock	Strategic Income Opportunities Portfolio-A #0300	**	63,695
	Peabody Energy Corp	Peabody Energy Corp	**	55,936
	Sprott	Physical Uranium Trust	**	55,393
	Cameco Corp	Cameco Corp	**	53,875
	Sprott	Uranium Miners ETF	**	48,270
	T Rowe	New Horizons-Inv #0042	**	47,779
	Doubleline	Total Return Bond-N #2041	**	46,396
	Valaris LTD	Valaris LTD	**	44,571
	Meta Platforms, Inc.	Meta Platforms, Inc.	**	44,245
	Caterpillar Inc	Caterpillar Inc	**	43,759
	Janus Perkins	Small Cap Value-T Fund #1065	**	38,644
	Carnival Corp	Carnival Corp	**	38,211
	Live Nation Entertainment	Live Nation Entertainment	**	35,100
	Deere & Co	Deere & Co	**	34,789
	O'Reilly Automotive Inc	O'Reilly Automotive Inc	**	33,253
	Nexgen Energy LTD	Nexgen Energy LTD	**	33,180
	SPDR	Gold Trust ETF	**	31,543
	The Walt Disney Co.	The Walt Disney Co.	**	31,150
	MFS	International Intrinsic Value-R1 #4087	**	29,751
	Advanced Micro Devices	Advanced Micro Devices	**	29,482
	Hodges	Small Cap-Retail #1140	**	26,679
	Nvidia Corp	Nvidia Corp	**	25,751
	Chevron Corp	Chevron Corp	**	25,357
	iShares	Russell 1000 Value ETF	**	21,813
	Phillips 66	Phillips 66	**	20,770
	Cummins Inc	Cummins Inc	**	17,968
	Johnson & Johnson	Johnson & Johnson	**	17,555
	Northrop Grumman Corp	Northrop Grumman Corp	**	17,321
	Lockheed Martin Corp	Lockheed Martin Corp	**	16,770
	Alphabet Inc CI C	Alphabet Inc CI C	**	16,207
	Clorox Company	Clorox Company	**	15,970

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

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(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Autozone Inc	Autozone Inc	**	\$ 15,514
	Teekay Tankers LTD	Teekay Tankers LTD	**	14,991
	Fortinet Inc	Fortinet Inc	**	14,633
	Eli Lilly & Co	Eli Lilly & Co	**	14,573
	Journey Energy Inc	Journey Energy Inc	**	14,538
	Noble Corp PLC	Noble Corp PLC	**	14,448
	Mainstay Mackay	International Research Equity-Inv #2583	**	14,314
	The St Joe Company	The St Joe Company	**	13,240
	Vanguard	Value Fund ETF	**	12,708
	Energy Fuels Inc/Canada	Energy Fuels Inc/Canada	**	11,863
	Conocophillips	Conocophillips	**	11,607
	Scorpio Tankers Inc	Scorpio Tankers Inc	**	11,248
	Coca-Cola Bottling Co Consolidated	Coca-Cola Bottling Co Consolidated	**	11,141
	Transocean LTD	Transocean LTD	**	11,113
	Fission Uranium Corp	Fission Uranium Corp	**	10,234
	Microsoft Corp	Microsoft Corp	**	9,777
	Denison Mines Corp	Denison Mines Corp	**	9,735
	Coca-Cola Co/The	Coca-Cola Co/The	**	9,665
	Tesla Inc	Tesla Inc	**	7,951
	Autodesk Inc	Autodesk Inc	**	7,304
	Cintas Corp	Cintas Corp	**	7,232
	United Rentals Inc	United Rentals Inc	**	6,881
	Occidental Petroleum Corp	Occidental Petroleum Corp	**	6,688
	Southwest Airlines Co	Southwest Airlines Co	**	6,447
	Aeglea Biotherapeutics Inc	Aeglea Biotherapeutics Inc	**	6,241
	Ford Motor Co	Ford Motor Co	**	6,217
	Lululemon Athletica Inc	Lululemon Athletica Inc	**	6,135
	Enterprise Products Partners LP	Enterprise Products Partners LP	**	5,665
	Exxon Mobil Corp	Exxon Mobil Corp	**	5,599
	Invesco	S&P 500 Equal Weight	**	5,523
	Crowdstrike Holdings Inc	Crowdstrike Holdings Inc	**	5,106
	Energy Transfer, L.P.	Energy Transfer, L.P.	**	5,078
	Western Uranium Corp	Western Uranium Corp	**	4,875
	SPDR	Portfolio S&P 500 Value ETF	**	4,663
	Goviex Uranium Inc	Goviex Uranium Inc	**	4,531

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FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

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	Sprott	Physical Silver Trust	**	2,586
	Laramide Resources LTD	Laramide Resources LTD	**	2,581
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	Lkq Corp	Lkq Corp	**	2,485
	Blackrock	iShares Ibonds 2024 Term High	**	2,321
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	Pepsico Inc	Pepsico Inc	**	2,038
	Cvr Energy Inc	Cvr Energy Inc	**	1,970
	Intl Business Machines Corp	Intl Business Machines Corp	**	1,963
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	Realty Income Corp REIT	Realty Income Corp REIT	**	1,895

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	Phenixfin Corp	Phenixfin Corp	**	1,690
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	Alphabet Inc CI A	Alphabet Inc CI A	**	1,676
	Moderna Inc	Moderna Inc	**	1,591
	Valero Energy Corp	Valero Energy Corp	**	1,560
	Six Flags Entertainment	Six Flags Entertainment	**	1,505
	Chatham Lodging Trust REIT	Chatham Lodging Trust REIT	**	1,501
	Altria Group Inc	Altria Group Inc	**	1,493
	Kayne Anderson Energy Infr Fund PLC	Kayne Anderson Energy Infr Fund PLC	**	1,493
	Kimberly-Clark Corp	Kimberly-Clark Corp	**	1,458
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	Kinder Morgan Inc/Delaware	Kinder Morgan Inc/Delaware	**	1,200
	Southern Co	Southern Co	**	1,192
	Vaneck Vectors	Gold Miners	**	1,178
	Hormel Foods Corp	Hormel Foods Corp	**	1,156
	Medtronic PLC	Medtronic PLC	**	1,153
	Amgen Inc	Amgen Inc	**	1,152
	Starbucks Corp	Starbucks Corp	**	1,152
	Devon Energy Corporation	Devon Energy Corporation	**	1,133
	Philip Morris International	Philip Morris International	**	1,129
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	Lesaka Technologies, Inc.	Lesaka Technologies, Inc.	**	972
	Hanesbrands Inc	Hanesbrands Inc	**	968

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	Match Group Inc	Match Group Inc	**	912
	Mondelez Intl Inc	Mondelez Intl Inc	**	869
	Archer-Daniels-Midland Co	Archer-Daniels-Midland Co	**	867
	Texas Instruments Inc	Texas Instruments Inc	**	852
	Diversified Healthcare Trust REIT	Diversified Healthcare Trust REIT	**	800
	Shell PLC	Shell PLC	**	790
	Corning Inc	Corning Inc	**	761
	Hp Inc	Hp Inc	**	752
	Boston Scientific Corp	Boston Scientific Corp	**	694
	Dollar General Corp	Dollar General Corp	**	680
	Oracle Corp	Oracle Corp	**	632
	Intel Corp	Intel Corp	**	603
	US Foods Holding Corp	US Foods Holding Corp	**	545
	Thermo Fisher Scientific Inc	Thermo Fisher Scientific Inc	**	531
	Mirasol Resource	Mirasol Resource	**	525
	Mag Silver Corp	Mag Silver Corp	**	520
	GE Healthcare Technologies Inc	GE Healthcare Technologies Inc	**	464
	Office Properties Income Trust REIT	Office Properties Income Trust REIT	**	403
	Vista Gold Corp	Vista Gold Corp	**	339
	Infinity Pharmaceuticals Inc	Infinity Pharmaceuticals Inc	**	320
	Warner Bros Discovery Inc	Warner Bros Discovery Inc	**	296
	Eldorado Gold Corp	Eldorado Gold Corp	**	130
	Novo Resources Corp	Novo Resources Corp	**	115
	New Gold Inc	New Gold Inc	**	68
	Trees Corporation	Trees Corporation	**	68
	Sangamo Therapeutics Inc	Sangamo Therapeutics Inc	**	65
	Liberty Gold Corp	Liberty Gold Corp	**	50
	Blackrock	Strategic Income Opportunities Portfolio-C #0896	**	48
	Medical Marijuana Inc	Medical Marijuana Inc	**	37
	Allegiant Gold LTD	Allegiant Gold LTD	**	19
	Eaton Vance	Tax-Advantaged Global Dividend Income Fund	**	17

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

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(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Bzam LTD	Bzam LTD	**	\$ 14
	Orea Mining Corp	Orea Mining Corp	**	13
	Coeur Mining Inc	Coeur Mining Inc	**	6
	Intellipharmaeutics Intl Inc	Intellipharmaeutics Intl Inc	**	6
	Bonterra Resources Inc	Bonterra Resources Inc	**	3
	Aben Minerals LTD	Aben Minerals LTD	**	2
	Orchids Paper Products Co	Orchids Paper Products Co	**	1
				197,834,982
*	Participant notes receivable	Interest rates ranging from 4.25% to 10.50% with various due dates	-0-	5,758,813
				\$ 203,593,795
*	A party-in interest as defined by ERISA			
**	Cost omitted for participant directed investments			