

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 02/01/2023 and ending 01/31/2024	
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 J.V. MANUFACTURING, INC. 401(K) PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 02/01/1987
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) J.V. MANUFACTURING, INC. 701 BUTTERFIELD COACH ROAD SPRINGDALE, AR 72765
2b	Employer Identification Number (EIN) 71-0510476
2c	Plan Sponsor's telephone number 800-678-7320
2d	Business code (see instructions) 333310

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.	11/15/2024	JEREMY MITCHELL
	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	5 255
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) 214 6a(2) 208 6b 38 6c 7 6d 253 6e 0 6f 253 6g(1) 191 6g(2) 181 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2E 2F 2G 2J 2K 2T 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 1
- (4) ☒ **C** (Service Provider Information)
- (5) ☐ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 02/01/2023 and ending 01/31/2024		
A Name of plan J.V. MANUFACTURING, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 J.V. MANUFACTURING, INC.	D Employer Identification Number (EIN) 71-0510476	

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

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-CP-HX4S	769	02/01/2023	01/31/2024

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	743075
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☒ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b**

670119

c Additions: (1) Contributions deposited during the year**7c(1)**

56555

(2) Dividends and credits

7c(2)

11

(3) Interest credited during the year

7c(3)

15681

(4) Transferred from separate account.....

7c(4)

(5) Other (specify below)

7c(5)

58352

▶ LOAN REPAY

(6) Total additions.....

7c(6)

130599

d Total of balance and additions (add lines **7b** and **7c(6)**)**7d**

800718

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

36390

(2) Administration charge made by carrier

7e(2)

13661

(3) Transferred to separate account.....

7e(3)

(4) Other (specify below)

7e(4)

7592

▶ LOAN WITHDRAWAL

(5) Total deductions.....

7e(5)

57643

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f**

743075

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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

For calendar plan year 2023 or fiscal plan year beginning 02/01/2023 and ending 01/31/2024

A Name of plan J.V. MANUFACTURING, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 J.V. MANUFACTURING, INC.	D Employer Identification Number (EIN) 71-0510476

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

Yes

☒

No
- b

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

(b)

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

(b)

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

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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)

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
14 15 37 64	RECORDKEEPER	150325	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 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 02/01/2023 and ending 01/31/2024		
A Name of plan J.V. MANUFACTURING, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 J.V. MANUFACTURING, INC.		
		D Employer Identification Number (EIN) 71-0510476

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	5044	16913
(2) Participant contributions	1b(2)	10475	41924
(3) Other	1b(3)	1828	1828
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	679668	772380
(9) Value of interest in common/collective trusts	1c(9)		
(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)	13699928	14535738
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	670119	743075
(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	15067062	16111858
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	15067062	16111858

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)	347611	
(B) Participants	2a(1)(B)	817168	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		1164779
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	48978	
(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)	46924	
(F) Other	2b(1)(F)	15692	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		111594
(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)	213	
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		213
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(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)		1265954
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2542540

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1341447	
(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)		1341447
f Corrective distributions (see instructions)	2f		6006
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)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	150325	
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		150325
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1497778

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1044762
l Transfers of assets:			
(1) To this plan	2l(1)		34
(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: **FORVIS MAZARS, LLP**

(2) EIN: **44-0160260**

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.)	☒	☐	358321
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 02/01/2023 and ending 01/31/2024		
A Name of plan J.V. MANUFACTURING, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001	
C Plan sponsor's name as shown on line 2a of Form 5500 J.V. MANUFACTURING, INC.	D Employer Identification Number (EIN) 71-0510476	

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): 31-4156830

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3

Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year

3

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
---------	--

4

Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?

☐ Yes

☐ No

☐ N/A

If the plan is a defined benefit plan, go to line 8.

5

If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6

a

Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)

6a

b

Enter the amount contributed by the employer to the plan for this plan year

6b

c

Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)

6c

If you completed line 6c, skip lines 8 and 9.

7

Will the minimum funding amount reported on line 6c be met by the funding deadline?

☐ Yes

☐ No

☐ N/A

8

If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?

☐ Yes

☐ No

☐ N/A

Part III	Amendments
----------	------------

9

If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.

☐ Increase

☐ Decrease

☐ Both

☐ No

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
---------	--

10

Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?

☐ Yes

☐ No

11

a

Does the ESOP hold any preferred stock?

☐ Yes

☐ No

b

If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)

☐ Yes

☐ No

12

Does the ESOP hold any stock that is not readily tradable on an established securities market?

☐ Yes

☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
----------------	---

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

Part VII	IRS Compliance Questions
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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>Q702763A</u> .	



J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan

EIN 71-0510476 PN 001

**Independent Auditor's Report, Financial Statements,
and Supplemental Schedules**

January 31, 2024 and 2023



J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan
Contents
January 31, 2024 and 2023

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Independent Auditor's Report

Plan Administrator
J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan
Springdale, Arkansas

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

We have performed audits of the financial statements of J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan (Plan), an employee benefit plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of January 31, 2024 and 2023 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of January 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the 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.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Forvis Mazars, LLP

**Rogers, Arkansas
November 15, 2024**

Federal Employer Identification Number: 44-016026

J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
January 31, 2024 and 2023

	2024	2023
ASSETS		
Investments		
At fair value	\$ 14,535,738	\$ 13,699,928
At contract value	743,075	670,119
Total Investments	15,278,813	14,370,047
Receivables		
Employer contributions	16,913	5,044
Participant contributions	41,924	10,475
Accrued interest	1,828	1,828
Notes receivable from participants	772,380	679,668
Total Receivables	833,045	697,015
Total Assets	16,111,858	15,067,062
LIABILITIES		
Excess contributions payable	-	6,385
Net Assets Available for Benefits	\$ 16,111,858	\$ 15,060,677

J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended January 31, 2024 and 2023

	2024	2023
Additions		
Investment Income		
Net appreciation (depreciation) in fair value of investments	\$ 1,266,167	\$ (1,055,328)
Interest income	64,670	-
	<u>1,330,837</u>	<u>(1,055,328)</u>
Net Investment Income (Loss)		
	<u>46,924</u>	<u>40,769</u>
Interest Income on Notes Receivable from Participants		
	<u>46,924</u>	<u>40,769</u>
Contributions		
Employer	347,611	333,280
Participants	823,587	791,230
Rollovers	-	1,083
	<u>1,171,198</u>	<u>1,125,593</u>
Total Additions	<u>2,548,959</u>	<u>111,034</u>
Deductions		
Benefits paid to participants	1,347,453	1,137,194
Administrative expenses	150,325	105,815
	<u>1,497,778</u>	<u>1,243,009</u>
Total Deductions	<u>1,497,778</u>	<u>1,243,009</u>
Net Increase (Decrease)	1,051,181	(1,131,975)
Net Assets Available for Benefits, Beginning of Year	<u>15,060,677</u>	<u>16,192,652</u>
Net Assets Available for Benefits, End of Year	<u>\$ 16,111,858</u>	<u>\$ 15,060,677</u>

Note 1. Description of the Plan

General

The following description of J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan (Plan) provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan sponsored by J. V. Manufacturing, Inc. (Company) for the benefit of its employees who have at least one year of service and are age 18 or older. The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). The majority shareholder and president of the Company is the trustee of the Plan. Nationwide Financial Services, Inc. a division of Nationwide Bank serves as plan custodian.

Contributions

The Plan permits eligible employees through a salary deferral election to have the Company make annual contributions of up to 100% of eligible compensation. Employee rollover contributions are also permitted. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. The Company may make discretionary matching contributions and profit-sharing contributions, which are discretionary as determined by the Company's Board of Trustees. There were no profit-sharing contributions contributed to the Plan for the years ended January 31, 2024 and 2023. Contributions are subject to certain limitations.

Participant Investment Account Options

Each participant has the option of directing his or her contributions into any of the separate investment accounts and may change the allocation daily.

The Plan Document also includes an automatic deferral feature whereby a participant is treated as electing to defer a certain percentage of eligible compensation unless the participant made an affirmative election otherwise. The automatic deferral feature also provides for an annual increase in the percentage deferred and is ultimately capped at 8%.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's contribution, and plan earnings and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions plus earnings thereon. Vesting in the Company's contribution portion of their accounts plus earnings thereon is based on years of continuous service. A participant is fully vested after six years of continuous service.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate is based on local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through monthly payroll deductions.

Payment of Benefits

Upon termination of service, a participant receives a lump-sum amount equal to the value of their account.

J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan
Notes to Consolidated Financial Statements
January 31, 2024 and 2023

Forfeited Accounts

At January 31, 2024 and 2023, forfeited nonvested accounts totaled \$44,529 and \$41,852, respectively. These accounts may be used to reduce future employer contributions. In both 2024 and 2023, employer contributions were reduced by \$0 from forfeited nonvested accounts.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for the portion of net assets available for benefits attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Quoted market prices, if available, are used to value investments. The Plan's interest in the pooled separate accounts is valued at the net asset value (NAV) of units of the pooled separate account.

The NAV is used as a practical expedient to estimate fair value of the pooled separate accounts.

Fully benefit-responsive investment contracts are valued at contract value. Contract value represents contributions made under the contract, plus interest at the contract rate, less participant withdrawals and administration expenses.

Purchases and sales of securities are recorded on a trade-date basis. Net appreciation (depreciation) in the fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

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

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

Administrative expenses may be paid by the Company or the Plan at the Company's discretion.

J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan
Notes to Consolidated Financial Statements
January 31, 2024 and 2023

Excess Contributions Refundable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2023 excess contributions to the applicable participants in September 2023.

Note 3. Certification of Plan Custodian

The Plan Administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Nationwide Trust Company, FSB, a division of Nationwide Bank, a qualified institution, has certified the following investment information included in the accompanying financial statements and ERISA-required supplemental schedules are complete and accurate:

- Investments as shown in the statements of net assets available for benefits as of January 31, 2024 and 2023
- Investment income as shown in the statements of changes in net assets available for benefits for the years ended January 31, 2024 and 2023
- Investment information included in the accompanying schedule of assets (held at end of year) as of January 31, 2024

The Plan's independent auditors did not perform auditing procedures with respect to this certified investment information except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedules.

Note 4. Related-Party and Party-in-Interest Transactions

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

Certain Plan investments are invested in shares of certain funds managed by Nationwide Financial Services, Inc. Nationwide Financial Services, Inc. is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in fair value of investments.

The Plan paid \$48,188 and \$55,381 of recordkeeping fees to Nationwide Financial Services, Inc. during the years ended January 31, 2024 and 2023, respectively. Individually nonmaterial expenses paid to parties in interest aggregated \$0 and \$50,434 during the years ended January 31, 2024 and 2023, respectively. The Company provides certain administrative services at no cost to the Plan.

J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan
Notes to Consolidated Financial Statements
January 31, 2024 and 2023

Note 5. Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of January 31, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
January 31, 2024				
Pooled separate accounts	\$ 14,535,738	\$ -	Daily	None
January 31, 2023				
Pooled separate accounts	\$ 13,699,928	\$ -	Daily	None

Note 6. Investment Contract with Insurance Company

In 2015, the Plan entered into a fully benefit-responsive investment contract with Nationwide Life Insurance Company. Nationwide Life Insurance Company maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate guaranteed to the Plan.

The guaranteed investment contract is fully benefit responsive; therefore, contract value is the relevant measurement. Contract value, as reported to the Plan by Nationwide Life Insurance Company, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against the contract value for credit risk of the contract issuer or otherwise.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Company or other Company events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

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

The following represents the disaggregation of contract value between types of investment contracts held by the Plan:

	<u>2024</u>	<u>2023</u>
Traditional investment contract	<u>\$ 743,075</u>	<u>\$ 670,119</u>

J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan
Notes to Consolidated Financial Statements
January 31, 2024 and 2023

Note 7. Plan Termination

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

Note 8. Tax Status

The Plan has adopted a pre-approved volume submitter plan sponsored by Nationwide Financial Services, Inc. This pre-approved volume submitter plan document has received an approval letter from the IRS stating that the plan document is acceptable under section 401(a) of the Internal Revenue Code. The Plan has not obtained or requested a determination letter; however, the plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Note 9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at January 31, 2024 and 2023 to Form 5500:

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 16,111,858	\$ 15,060,677
Add: Excess contributions payable	<u>-</u>	<u>6,385</u>
Net assets available for benefits per Form 5500	<u>\$ 16,111,858</u>	<u>\$ 15,067,062</u>

The following is a reconciliation of the net increase (decrease) in net assets available for benefits per the financial statements at January 31, 2024 and 2023 to Form 5500:

	<u>2024</u>	<u>2023</u>
Net increase (decrease) in net assets available for benefits per the financial statements	\$ 1,051,181	\$ (1,131,975)
Excess contributions	-	6,385
Other reconciling items	(34)	-
Prior year excess contributions distributed	<u>(6,385)</u>	<u>(24,631)</u>
Net increase (decrease) in net assets available for benefits per Form 5500	<u>\$ 1,044,762</u>	<u>\$ (1,150,221)</u>

J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan
Notes to Consolidated Financial Statements
January 31, 2024 and 2023

The following is a reconciliation of benefits paid per the financial statements at January 31, 2024 and 2023 to Form 5500:

	<u>2024</u>	<u>2023</u>
Benefits paid to participants per the financial statements	\$ 1,347,453	\$ 1,137,194
Prior year excess contributions distributed	<u>-</u>	<u>(24,631)</u>
Benefits paid to participants per Form 5500	<u>\$ 1,347,453</u>	<u>\$ 1,112,563</u>

The following is a reconciliation of participant contributions per the financial statements at January 31, 2024 and 2023 to Form 5500:

	<u>2024</u>	<u>2023</u>
Participant contributions per the financial statements	\$ 823,587	\$ 791,230
Other reconciling items	(34)	-
Excess contributions	<u>(6,385)</u>	<u>6,385</u>
Participant contributions per Form 5500	<u>\$ 817,168</u>	<u>\$ 797,615</u>

Note 10. Nonexempt Transactions

Defined contribution plans are required to remit employee contributions to the Plan as soon as they can be reasonably segregated from the employer's general assets. While the Company remitted all employee contributions to the Plan, contributions of \$86,296, \$100,105, \$78,820, \$32,566; and \$60,534 were not remitted within the required time period for the years ended January 31, 2024, 2023, 2022, 2020, and 2019, respectively.

Note 11. 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. 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 the participants' account balances and the amounts reported in the statements of net assets available for benefits.

Note 12. Subsequent Events

Subsequent events have been evaluated through November 15, 2024, which is the date the financial statements were available to be issued.

Supplemental Schedules

J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan**EIN 71-0510476 PN 001****Schedule H, Line 4a – Schedule of Delinquent Participant Contributions****January 31, 2024**

Total that Constitute Nonexempt Prohibited Transactions					
	Participant Contributions and Loan Repayments Transferred Late to Plan	Contributions and Loan Repayments Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
2024	\$ 86,296	\$ 86,296	\$ -	\$ -	\$ -
2023	100,105	100,105	-	-	-
2022	78,820	78,820	-	-	-
2020	32,566	32,566	-	-	-
2019	60,534	60,534	-	-	-
Total	<u>\$ 358,321</u>	<u>\$ 358,321</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan
EIN 71-0510476 PN 001
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
January 31, 2024

Identity of Issue	Description of Investment	Units/Shares	Current Value
Pooled Separate Accounts			
* Nationwide Financial Services, Inc.	Pooled separated accounts (AB Global Bond)	163,388	\$ 180,510
* Nationwide Financial Services, Inc.	Pooled separated accounts (Avnts US Small Cap Value Institutional Fund)	109,389	136,347
* Nationwide Financial Services, Inc.	Pooled separated accounts (Avnts US Large Cap Value Institutional Fund)	252,227	288,424
* Nationwide Financial Services, Inc.	Pooled separated accounts (Blackrock Mid Cap Growth Equity Institutional Fund)	123,704	192,040
* Nationwide Financial Services, Inc.	Pooled separated accounts (Blackrock High Yield Bond Portfolio)	180,341	336,073
* Nationwide Financial Services, Inc.	Pooled separated accounts (Blackrock Strat Inc Oppr I)	2,198	2,702
* Nationwide Financial Services, Inc.	Pooled separated accounts (Blackrock Total Return)	121,809	128,128
* Nationwide Financial Services, Inc.	Pooled separated accounts (Columbia Select Large Cap Growth Institutional Fund)	36,426	101,319
* Nationwide Financial Services, Inc.	Pooled separated accounts (DFA Emerging Markets Core Equity Institutional Fund)	224,424	285,620
* Nationwide Financial Services, Inc.	Pooled separated accounts (Diamond Hill Mid Cap Fund)	106,009	152,467
* Nationwide Financial Services, Inc.	Pooled separated accounts (Dodge & Cox International Stock Fund)	203,919	355,885
* Nationwide Financial Services, Inc.	Pooled separated accounts (DWS Small-Cap Core Institutional Fund)	45,444	46,060
* Nationwide Financial Services, Inc.	Pooled separated accounts (Federated Hermes Government Obligation Fund)	260,655	285,765
* Nationwide Financial Services, Inc.	Pooled separated accounts (Federated Institutional High Yield Bond)	9,139	16,141
* Nationwide Financial Services, Inc.	Pooled separated accounts (Fidelity 500 Index)	520,944	993,976
* Nationwide Financial Services, Inc.	Pooled separated accounts (Fidelity Inflation-Protected Bond Index)	4,491	5,185
* Nationwide Financial Services, Inc.	Pooled separated accounts (Fidelity International Index)	222,754	305,570
* Nationwide Financial Services, Inc.	Pooled separated accounts (Fidelity Multi-Asset Index)	46,929	67,863
* Nationwide Financial Services, Inc.	Pooled separated accounts (Fidelity U.S. Bond Index)	403,331	426,560
* Nationwide Financial Services, Inc.	Pooled separated accounts (Goldman Sachs International Opps R6)	321,495	375,884
* Nationwide Financial Services, Inc.	Pooled separated accounts (Harbor International Growth Institutional)	28,537	43,344

J.V. Manufacturing, Inc. 401(k) Profit Sharing Plan
EIN 71-0510476 PN 001
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
January 31, 2024

(Continued)

Identity of Issue	Description of Investment	Units/Shares	Current Value
Pooled Separate Accounts			
* Nationwide Financial Services, Inc.	Pooled separated accounts (JPMorgan Equity Income Fund I)	19,513	\$ 34,536
* Nationwide Financial Services, Inc.	Pooled separated accounts (JPMorgan Equity Income Fund R5)	183,914	315,342
* Nationwide Financial Services, Inc.	Pooled separated accounts (JPMorgan Large Cap Growth Fund R6)	73,600	286,218
* Nationwide Financial Services, Inc.	Pooled separated accounts (MFS Mid-Cap Growth Fund R6)	116,368	149,083
* Nationwide Financial Services, Inc.	Pooled separated accounts (Nationwide Loomis AllCap Fund)	190,673	394,120
* Nationwide Financial Services, Inc.	Pooled separated accounts (Nationwide International Index Fund R6)	25,454	47,111
* Nationwide Financial Services, Inc.	Pooled separated accounts (PGIM Total Return Bond R6)	290,627	310,192
* Nationwide Financial Services, Inc.	Pooled separated accounts (PIMCO Commodity Real Return Strategy Fund)	146,564	191,219
* Nationwide Financial Services, Inc.	Pooled separated accounts (PIMCO Income Institutional Fund)	19,881	30,461
* Nationwide Financial Services, Inc.	Pooled separated accounts (PIMCO Real Return Institutional)	118,296	178,413
* Nationwide Financial Services, Inc.	Pooled separated accounts (Principal Global Real Estate Sec R6)	213,993	171,450
* Nationwide Financial Services, Inc.	Pooled separated accounts (Principal Global Real Estate Sec Inst)	44,026	63,790
* Nationwide Financial Services, Inc.	Pooled separated accounts (TIAA-Cref Lifecycle Index 2020 Institutional)	707,509	973,777
* Nationwide Financial Services, Inc.	Pooled separated accounts (TIAA-Cref Lifecycle Index 2025 Institutional)	740,082	1,055,527
* Nationwide Financial Services, Inc.	Pooled separated accounts (TIAA-Cref Lifecycle Index 2030 Institutional)	444,582	659,089
* Nationwide Financial Services, Inc.	Pooled separated accounts (TIAA-Cref Lifecycle Index 2035 Institutional)	426,953	659,262
* Nationwide Financial Services, Inc.	Pooled separated accounts (TIAA-Cref Lifecycle Index 2040 Institutional)	57,525	92,724
* Nationwide Financial Services, Inc.	Pooled separated accounts (TIAA-Cref Lifecycle Index 2045 Institutional)	403,615	671,830
* Nationwide Financial Services, Inc.	Pooled separated accounts (TIAA-Cref Lifecycle Index 2050 Institutional)	204,010	342,461
* Nationwide Financial Services, Inc.	Pooled separated accounts (TIAA-Cref Lifecycle Index 2055 Institutional)	19,250	32,492
* Nationwide Financial Services, Inc.	Pooled separated accounts (TIAA-Cref Lifecycle Index 2060 Institutional)	56,938	96,690
* Nationwide Financial Services, Inc.	Pooled separated accounts (T.Rowe Price Val)	81,545	168,730
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Balanced Index Admiral)	219,987	423,033

J. V. manufacturing, Inc. 401(k) Profit Sharing Plan
EIN 71-0510476 PN 001
Schedule H. Line 4i – Schedule of Assets (Held at End of Year)
January 31, 2024

(Continued)

Identity of Issue	Description of Investment	Units/Shares	Current Value
Pooled Separate Accounts			
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Developed Markets Index Admiral)	20,759	\$ 30,232
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard FTSE Social Index Fund Admiral Shares)	87	148
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Emerging Markets Stock Index Admiral)	154,367	185,422
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Explorer Admiral)	83,196	194,896
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Growth Index Admiral)	78,187	238,607
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Mid Cap Index Admiral)	288,428	593,727
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard REIT Index Admiral)	59,892	91,453
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Small Cap Index Admiral)	257,420	536,769
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Target Retirement 2040 Investor Shares)	127	355
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Target Retirement 2045 Investor Shares)	5,247	15,197
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Target Retirement 2055 Investor Shares)	776	2,262
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Total International Bond Index Admiral)	2,516	2,685
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Total Stock Market Index Admiral)	120,521	325,076
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Value Index Admiral)	49,409	113,443
* Nationwide Financial Services, Inc.	Pooled separated accounts (Vanguard Wellesley Income Admiral)	87,318	<u>132,053</u>
	Total investments at fair value		14,535,738
Guaranteed Interest Contract			
* Nationwide Financial Services, Inc.	Guaranteed Interest Contract (Nationwide Fixed Select Option Contract)	706,168	743,075
* Notes Receivable from Participants	Various loans with interest rates from 3.25% to 10.50%		<u>772,380</u>
	Total assets held for investment		<u><u>\$ 16,051,193</u></u>

* Denotes a party in interest to the Plan.

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan: ►	J.V. Manufacturing, Inc. 401(K) Profit Sharing Plan	
Employer Identification Number: ►	71-0510476	
For plan year (beginning/ending): ►	02/01/23 - 01/31/24	Plan number: ► 001

(a)	(b) Identity of issue, 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
	AB GLBL BD I	MUTUAL FUND		\$180,510.00
	BLACKROCK HIGH YIELD PORTFOLIO - CLASS K	MUTUAL FUND		\$336,073.00
	BLKRRK MDCAP GR EQ INST	MUTUAL FUND		\$192,040.00
	BLKRRK STRAT INC OPPI I	MUTUAL FUND		\$2,702.00
	BLKRRK TTL RTN K	MUTUAL FUND		\$128,128.00
	COL SEL LGCAP GR INST2	MUTUAL FUND		\$101,319.00
	DFA EMRG MKT COR EQ INST	MUTUAL FUND		\$285,620.00
	DIAMOND HILL MDCAP I	MUTUAL FUND		\$152,467.00
	DODGECOX INTL STK CLASS I	MUTUAL FUND		\$355,885.00
	DWS SMCAP COR INST	MUTUAL FUND		\$46,060.00
	FED HRMS GOV OBLGTNS PRMR	MUTUAL FUND		\$285,765.00
	FED HRMS INST HIYLBDB INST	MUTUAL FUND		\$16,141.00
	FID 500 INDX	MUTUAL FUND		\$993,976.00
	FIDELITY MULTI-ASSET INDEX FUND	MUTUAL FUND		\$67,863.00
	FID INFL PRTCT BD INDX	MUTUAL FUND		\$5,185.00
	FID INTL INDX	MUTUAL FUND		\$305,570.00
	FID US BD INDX	MUTUAL FUND		\$426,560.00
	GDMNSCS GQGPTRNINTLOPPR R6	MUTUAL FUND		\$375,884.00
	HARBOR INTL GR INST	MUTUAL FUND		\$43,344.00
	JPM EQ INC R5	MUTUAL FUND		\$315,342.00
	JPM LGCAP GR R6	MUTUAL FUND		\$286,218.00
	MFS MDCAP GR R6	MUTUAL FUND		\$149,083.00
	NW INTL INDX R6	MUTUAL FUND		\$47,111.00
	NW LOOMIS ALLCAP GR R6	MUTUAL FUND		\$394,120.00
	PGIM TTL RTN BD R6	MUTUAL FUND		\$310,192.00
	PIMCO INC INST	MUTUAL FUND		\$30,461.00
	PIMCO REAL RTN INST	MUTUAL FUND		\$178,413.00
	PIMCOCOMDYREALRTNSTRATINST	MUTUAL FUND		\$191,219.00
	PRNCPL GLBL REALEST R6	MUTUAL FUND		\$171,450.00
	PRNCPL REALEST SEC INST	MUTUAL FUND		\$63,790.00
	NUVEEN LIFECYCLE INDEX 2020 FUND - CLASS	MUTUAL FUND		\$973,777.00
	NUVEEN LIFECYCLE INDEX 2025 FUND - CLASS	MUTUAL FUND		\$1,055,526.00
	NUVEEN LIFECYCLE INDEX 2030 FUND - CLASS	MUTUAL FUND		\$659,089.00
	NUVEEN LIFECYCLE INDEX 2035 FUND - CL R6	MUTUAL FUND		\$659,262.00
	NUVEEN LIFECYCLE INDEX 2040 FUND - CLASS	MUTUAL FUND		\$92,724.00
	NUVEEN LIFECYCLE INDEX 2045 FUND - CLASS	MUTUAL FUND		\$671,830.00
	NUVEEN LIFECYCLE INDEX 2050 FUND - CLASS	MUTUAL FUND		\$342,461.00
	NUVEEN LIFECYCLE INDEX 2055 FUND - CLASS	MUTUAL FUND		\$32,492.00
	NUVEEN LIFECYCLE INDEX 2060 FUND - CLASS	MUTUAL FUND		\$96,690.00
	TROWEPR VAL	MUTUAL FUND		\$168,730.00
	VNGRD BAL INDX ADML	MUTUAL FUND		\$423,033.00
	VNGRD DEVL MKT INDX ADML	MUTUAL FUND		\$30,232.00
	VNGRD EMRG MKT STKINDXADML	MUTUAL FUND		\$185,422.00
	VNGRD EXPLR ADML	MUTUAL FUND		\$194,896.00
	VNGRD FTSE SOC INDX ADML	MUTUAL FUND		\$148.00
	VNGRD GR INDX ADML	MUTUAL FUND		\$238,607.00
	VNGRD MID-CAP IDX FD AS	MUTUAL FUND		\$593,727.00
	VNGRD REALEST INDX ADML	MUTUAL FUND		\$91,453.00
	VNGRD SM CAP INDX FD AS	MUTUAL FUND		\$536,769.00
	VNGRD TRGT RTRMT 2040 INV	MUTUAL FUND		\$355.00
	VNGRD TRGT RTRMT 2045 INV	MUTUAL FUND		\$15,197.00
	VNGRD TRGT RTRMT 2055 INV	MUTUAL FUND		\$2,262.00
	VNGRD TTL INTL BD IDX ADML	MUTUAL FUND		\$2,685.00
	VNGRD TTL STMKI INDX FD AS	MUTUAL FUND		\$325,076.00
	VNGRD VAL INDX ADML	MUTUAL FUND		\$113,443.00
	VNGRD WLSLY INC ADML	MUTUAL FUND		\$132,053.00
	AVNTS US SMCAP VAL INST	MUTUAL FUND		\$136,347.00
	JPMORGAN EQUITY INCOME FUND - CLASS I	MUTUAL FUND		\$34,536.00
	AVNTS US LGCAP VAL INST	MUTUAL FUND		\$288,424.00
	NW FIXED SELECT OPTION	UNALLOCATED ALLOCATION		\$743,075.00
	PARTICIPANT LOANS	LOW-HIGH INTEREST RATE 3.25% - 10.50%		\$772,380.00