

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
--	---	---

Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024	
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 DO IT BEST CORP. RESTATED RETIREMENT PLAN
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 03/01/1971
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) DO IT BEST CORP. 1626 BROADWAY, SUITE 100 FORT WAYNE, IN 46802
2b	Employer Identification Number (EIN) 35-0792867
2c	Plan Sponsor's telephone number 260-748-5300
2d	Business code (see instructions) 423700

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.	04/14/2025	J. DOUGLAS ROTH
	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 1035
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) 637 6a(2) 569 6b 161 6c 236 6d 966 6e 6 6f 972 6g(1) 6g(2) 6h
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:

1A 1I

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
---	---

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 _____
- (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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
--	---	--

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan DO IT BEST CORP. RESTATED RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DO IT BEST CORP.	D Employer Identification Number (EIN) 35-0792867
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 07 Day 01 Year 2023			
2	Assets:			
a	Market value	2a	85416774	
b	Actuarial value	2b	93947906	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	157	16633595	16633595
b	For terminated vested participants	241	6512241	6512241
c	For active participants	637	43344890	46048079
d	Total	1035	66490726	69193915
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.38 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	2089175	
b	Expected plan-related expenses	6b	99360	
c	Target normal cost	6c	2188535	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Signature of actuary ELISABETH AGOSTINIS Type or print name of actuary WILLIS TOWERS WATSON US LLC Firm name 26555 EVERGREEN RD STE 1600 SOUTHFIELD, MI 48076 Address of the firm	04/15/2025 Date 23-07356 Most recent enrollment number 248-936-7700 Telephone number (including area code)
--------------------------	--	--

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		1372671
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)		1372671
10 Interest on line 9 using prior year's actual return of <u>4.18</u> %		57378
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.55</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections		0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)		1430049

Part III Funding Percentages

14 Funding target attainment percentage	14	133.70 %
15 Adjusted funding target attainment percentage	15	135.77 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	143.53 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)		18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
---------------	--

21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI	Miscellaneous Items
----------------	----------------------------

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...		☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	

Part VII	Reconciliation of Unpaid Minimum Required Contributions For Prior Years
-----------------	--

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII	Minimum Required Contribution For Current Year
------------------	---

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....		31a	2188535
b Excess assets, if applicable, but not greater than line 31a		31b	2188535
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment			
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....		34	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			
36 Additional cash requirement (line 34 minus line 35).....		36	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)
----------------	---

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☒ 2021
--

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 07/01/2023 and ending 06/30/2024		
A Name of plan DO IT BEST CORP. RESTATED RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 DO IT BEST CORP.	D Employer Identification Number (EIN) 35-0792867	

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
PNC BANK, NATIONAL ASSOCIATION
25-1211909

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

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

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

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

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

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

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

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

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

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

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

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

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

PNC BANK NA

25-1211909

(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?
21	TRUSTEE	28522	Yes ☒ No ☐	Yes ☒ No ☐		Yes ☒ No ☐

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

MARQUETTE ASSOCIATES

36-3485298

(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 ADVISOR	107942	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

INCOME RESEARCH & MANAGEMENT INC

(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 ADVISOR	24697	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 07/01/2023 and ending 06/30/2024		
A Name of plan DO IT BEST CORP. RESTATED RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 DO IT BEST CORP.	D Employer Identification Number (EIN) 35-0792867	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	639735	701866
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1878324	418937
(2) U.S. Government securities	1c(2)	23784736	25413996
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)		
(B) All other.....	1c(3)(B)	31415947	23989423
(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)		
(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)	26223852	24659773
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other.....	1c(15)	1474180	6144232

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	85416774	81328227
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		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	85416774	81328227

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)		
(B) Participants	2a(1)(B)		
(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)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	52966	
(B) U.S. Government securities	2b(1)(B)	814333	
(C) Corporate debt instruments	2b(1)(C)	1238898	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2106197
(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)	842559	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		842559
(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)		838992
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		3787748

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7422204	
(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)		7422204
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	212958	
(6) Bank or trust company trustee/custodial fees	2i(6)	28521	
(7) Actuarial fees	2i(7)	113252	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	99360	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		454091
j Total expenses. Add all expense amounts in column (b) and enter total	2j		7876295

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-4088547
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: **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.)		☒	
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?	☒		3000000
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 533028.

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 07/01/2023 and ending 06/30/2024					
A Name of plan DO IT BEST CORP. RESTATED RETIREMENT PLAN				B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 DO IT BEST CORP.				D Employer Identification Number (EIN) 35-0792867	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 25-1211909					
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	58
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	0
b Enter the amount contributed by the employer to the plan for this plan year				6b	0
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)

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)

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)

14a**14b****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

0

- 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: 32.1 % Private Equity: _____ % Investment-Grade Debt and Interest Rate Hedging Assets: 67.9 %

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

- 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 ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

Structured Attachment Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Schedule SB, line 26a Schedule of Active Participant Data	2023 This Form is Open to Public Inspection
--	--	--

Name of Plan	DO IT BEST CORP. RESTATED RETIREMENT PLAN						
Plan Year Begin Date	07/01/2023	Plan Year End Date	06/30/2024	EIN	35-0792867	PN	002

Attained Age	YEARS OF CREDITED SERVICE					
	Under 1			1 to 4		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	5 to 9			10 to 14		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	DO IT BEST CORP. RESTATED RETIREMENT PLAN						
Plan Year Begin Date	07/01/2023	Plan Year End Date	06/30/2024	EIN	35-0792867	PN	002

Attained Age	YEARS OF CREDITED SERVICE					
	15 to 19			20 to 24		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	25 to 29			30 to 34		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	DO IT BEST CORP. RESTATED RETIREMENT PLAN						
Plan Year Begin Date	07/01/2023	Plan Year End Date	06/30/2024	EIN	35-0792867	PN	002

Attained Age	YEARS OF CREDITED SERVICE					
	35 to 39			40 & Up		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	DO IT BEST CORP. RESTATED RETIREMENT PLAN							
Plan Year Begin Date	07/01/2023	Plan Year End Date	06/30/2024	EIN	35-0792867	PN	002	

[illegible]

Independent Auditor's Report

The Administrative Committee
Do it Best Corp. Restated Retirement Plan
Fort Wayne, Indiana

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

We have performed audits of the financial statements of Do it Best Corp. Restated Retirement 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 June 30, 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 certifications from a qualified institution as of June 30, 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.

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 Schedule Required by ERISA

The supplemental schedule listed in the table of contents is presented for purposes of additional analysis and is 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

Forvis Mazars, LLP

**Fort Wayne, Indiana
March 3, 2025**

Federal Employer Identification Number: 44-0160260

Authorization for FORVIS MAZARS to Electronically Sign Form 5500

Please note the following terms and conditions if you choose to authorize FORVIS MAZARS to electronically sign Form 5500 on your behalf:

1. The plan administrator and/or plan sponsor must provide FORVIS MAZARS with a signed copy of pages one through three of Form 5500, with the manual signature of the plan administrator and/or plan sponsor on page one.
2. In addition to any other required schedules and attachments, the electronic filing includes a copy of pages one through three of Form 5500 bearing the manual signature of the plan administrator and/or plan sponsor under penalties of perjury.
3. An image of the plan administrator's and/or plan sponsor's manual signature will be included with the rest of Form 5500. The complete Form 5500, including an image of the signature, will be posted on the Internet for public disclosure by the DOL.
4. FORVIS MAZARS will communicate to the plan administrator and/or plan sponsor any inquiries and information received from EFAST2, DOL, IRS or PBGC regarding the return.

Please mark one selection:

- ☒ I authorize FORVIS MAZARS to electronically sign Form 5500 on behalf of the plan named below.
- ☐ I do not authorize FORVIS MAZARS to electronically sign Form 5500 on behalf of the plan named below. I am registered to sign Form 5500 electronically using the following email address:

_____.

DO IT BEST CORP. RESTATED RETIREMENT PLAN



Signature of Plan Administrator

04/14/25

Date

J. Douglas Roth

Name of Plan Administrator

Please return the signed authorization form to FORVIS MAZARS.

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
---	--	---

Part I Annual Report Identification Information	
For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024	
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.)
B This return/report is:	☒ 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 DO IT BEST CORP. RESTATED RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 03/01/1971
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) DO IT BEST CORP. 1626 BROADWAY, SUITE 100 FORT WAYNE, IN 46802	2b Employer Identification Number (EIN) 35-0792867 2c Plan Sponsor's telephone number 2607485300 2d Business code (see instructions) 423700

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		04/14/25	J. Douglas Roth
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500. **Form 5500 (2023) v. 230728**

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 1035
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	6a(1) 637
a(2) Total number of active participants at the end of the plan year	6a(2) 569
b Retired or separated participants receiving benefits	6b 161
c Other retired or separated participants entitled to future benefits.	6c 236
d Subtotal. Add lines 6a(2), 6b, and 6c.	6d 966
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 6
f Total. Add lines 6d and 6e.	6f 972
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1) 0
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2) 0
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	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:
 1A 1I

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)	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	(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **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 _____
 (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 SB ATTACHMENTS

Schedule SB, Line 26a Schedule of Active Participant Data as of July 1, 2023

Attained Age	Attained Years of Credited Service ¹										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	6	0	0	0	0	0	0	0	6
30-34	0	0	25	9	0	0	0	0	0	0	34
35-39	0	1	14	29	10	2	0	0	0	0	56
40-44	0	0	20	21	21	25	2	0	0	0	89
45-49	0	0	18	14	17	38	10	0	0	0	97
50-54	0	1	15	20	25	45	19	6	1	0	132
55-59	0	0	9	19	11	29	22	14	3	0	107
60-64	0	0	10	12	16	19	16	6	9	4	92
65-69	0	0	3	7	1	5	3	2	0	2	23
70 & over	0	0	0	0	0	1	0	0	0	0	1
Total	0	2	120	131	101	164	72	28	13	6	637

¹ Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Do it Best Corp. Restated Retirement Plan
 EIN / PN: 35-0792867/002
 Plan Sponsor: Do it Best Corp.
 Valuation Date: July 1, 2023

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
--	---	--

For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

Round off amounts to nearest dollar.
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan DO IT BEST CORP. RESTATED RETIREMENT PLAN		B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF DO IT BEST CORP.		D Employer Identification Number (EIN) 35-0792867
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I	Basic Information			
1	Enter the valuation date: Month 07 Day 01 Year 2023			
2	Assets:			
	a Market value	2a	85,416,774	
	b Actuarial value	2b	93,947,906	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment	157	16,633,595	16,633,595
	b For terminated vested participants	241	6,512,241	6,512,241
	c For active participants	637	43,344,890	46,048,079
	d Total	1,035	66,490,726	69,193,915
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.38%	
6	Target normal cost			
	a Present value of current plan year accruals	6a	2,089,175	
	b Expected plan-related expenses	6b	99,360	
	c Target normal cost	6c	2,188,535	

Statement by Enrolled Actuary
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE Elisabeth Agostinis Signature of actuary Elisabeth Agostinis Type or print name of actuary Willis Towers Watson US LLC Firm name 26555 Evergreen Road Suite 1600 Southfield MI 48076 Address of the firm	04/14/2025 Date 2307356 Most recent enrollment number 248-936-7700 Telephone number (including area code)
---	---

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1,372,671
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	1,372,671
10	Interest on line 9 using prior year's actual return of <u>4.18</u> %	0	57,378
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.55</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1,430,049

Part III		Funding Percentages	
14	Funding target attainment percentage	14	133.70 %
15	Adjusted funding target attainment percentage	15	135.77 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	143.53 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c)
				0	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0	
b Contributions made to avoid restrictions adjusted to valuation date.	19b	0	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	0	
20 Quarterly contributions and liquidity shortfalls:			
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No			
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No			
c If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Demographic and benefit information	
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years.....	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	2,188,535	
b Excess assets, if applicable, but not greater than line 31a	31b	2,188,535	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☒ 2021
--

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Do it Best Corp.
EIN/PN	35-0792867/002
Plan Name	Do it Best Corp. Restated Retirement Plan
Valuation Date	July 1, 2023
Enrolled Actuary	Elisabeth Agostinis
Enrollment Number	23-07356

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of July 1, 2023

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name:	Do it Best Corp. Restated Retirement Plan
EIN / PN:	35-0792867/002
Plan Sponsor:	Do it Best Corp.
Valuation Date:	July 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month March
- Interest rate basis 3-Segment Rates

Interest rates	Reflecting Stabilization	Not Reflecting Stabilization
• First segment rate	4.75%	2.50%
• Second segment rate	5.00%	3.83%
• Third segment rate	5.74%	4.06%
• Effective interest rate	5.38%	3.93%

Annual rates of increase

- Compensation N/A
- Future Social Security wage bases N/A
- Statutory limits on compensation
Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC Section 415. Plan compensation is limited to the maximum presently allowed under IRC Section 401(a)(17). It is assumed that maximum benefit and plan compensation limitations under the Internal Revenue Code will not increase in the future.

Plan-related expenses \$99,360; 2023 PBGC premiums

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Mortality	Separate rates for non-annuitants (based on RP-2014 "Employees" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified under §1.430(h)(3)-1 using Scale MP-2021) and annuitants (based on RP-2014 "Healthy Annuitants" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified under §1.430(h)(3)-1 using Scale MP-2021).
Termination	Rates varying by age and service. Representative Termination Rates (not due to disability retirement or mortality per 100 employees)

Attained Age	Rate %
20	7.9
25	7.7
30	7.2
35	6.3
40	5.1
45	4.0
50	2.6
55	0.9
60 and over	0.1

In addition, a select withdrawal percentage is used for the first three years of service:

Service	Select Withdrawal Percentage
First Year	25.0%
Second Year	10.0
Third Year	10.0

Disability	Zero disability incidence for males and females.
-------------------	--

Plan Name:	Do it Best Corp. Restated Retirement Plan
EIN / PN:	35-0792867/002
Plan Sponsor:	Do it Best Corp.
Valuation Date:	July 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement

Rates varying by age.

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below.

Age	Rate%
55	3.0
56 – 59	4.0
60 – 61	6.0
62 – 64	15.0
65	100.0

Benefit commencement date:

- Preretirement death benefit Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse and the sum of his attained age and service equals or exceeds 60 or he has 10 years of service; otherwise age 65.
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit Upon disablement if on or after January 1, 1985, with 10 years of service
- Retirement benefit Upon termination of employment

Form of payment

Calculation of Lump Sum: 80% of participants are assumed to elect a lump sum form of payment under the plan when eligible. Lump sums were valued using the substitution of annuity form under IRS Regulation 1.430(d)-1(f)(4) without application of generational mortality or recognition of the phase-in of IRC §417(e)(3) assumptions.

Present values for assumed lump sum payments were adjusted to reflect the estimated increase in value associated with the plan's use of an interest rate and/or mortality basis different from that prescribed under IRC §417(e)(3) to calculate lump sums.

Percent married

For purposes of valuing the pre-retirement surviving spouse's benefit, 100% of eligible participants are assumed to be married.

Spouse age

Spouses are assumed to be the same age as the participant.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

At-risk assumptions

For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan, which is usually the lump sum form of payment.

Timing of benefit payments

Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date

First day of plan year

Funding target

Present value of accrued benefits as required by regulations under IRC §430.

Target normal cost

Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.

Decrement timing

The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Actuarial value of assets

Average of the fair market value of assets on the valuation date and the 12 and 24 months before valuation dates, adjusted for contributions, benefits, and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.)

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Benefits not valued

All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with Do it Best Corp. and, based on that review, is not aware of any significant benefits required to be valued that were not.

Sources of Data and Other Information

Employee data was supplied electronically as of the census date. Data on persons receiving benefits was also supplied electronically from the plan sponsor through its third party trustee and reconciled against the trust statement.

Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Lump sum conversion rate	As required by IRC 430, lump sum benefits are valued using “annuity substitution”, so that the interest rates assumed are effectively the same as described above for the discount rate.

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Disabled Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Termination	Assumed termination rates differ by age and service because of expected differences in termination rates by service.
Retirement	Retirement rates differ by eligibility for unreduced retirement benefits because of the expected effects the availability of these benefits has on retirement rates.
Form of Payment	The percentage of retiring participants assumed to take lump sums is based on observed experience with routine consideration of whether any conditions have changed that would be expected to produce different results in the future.

Source of Prescribed Methods

Funding methods	The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.
------------------------	--

Plan Name:	Do it Best Corp. Restated Retirement Plan
EIN / PN:	35-0792867/002
Plan Sponsor:	Do it Best Corp.
Valuation Date:	July 1, 2023

SCHEDULE SB ATTACHMENTS

Changes in Assumptions and Methods

Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430.
- The required mortality table used to calculate the funding target and normal cost was updated to reflect the latest mortality improvement scale, as required by guidance issued by IRS under IRC §430.
- The lump sum mortality was changed from the 2022 PPA optional combined unisex table to the 2023 PPA optional combined unisex table.
- The assumed plan-related expenses added to the target normal cost were updated to \$99,360 for the 2023 plan year.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Provisions

The plan was originally effective March 1, 1971. Last restated effective July 1, 2012, and later amended on June 24, 2014 and October 9, 2015.

Plan provisions may not be the same for the Accounting and Funding valuations.

Coverage and Participation

An employee becomes eligible on the January 1 or July 1 following the date of hire if he/she is expected to work 1,000 hours during the year.

Employees hired on or after January 1, 2016 are not eligible to participate in the Plan.

Definitions

Vesting service

Service is used to determine eligibility for benefits. Service is the sum of past Service and future Service. Past Service is the number of full years and completed months beginning with date of hire and ending on June 30, 1975. Future Service is the number of plan years in which an employee has worked at least 1,000 hours.

Pension service

Credited Service is the sum of past Credited Service and future Credited Service. Past Credited Service begins with date of hire and ends on June 30, 1975. Credited Service from date of hire to March 1, 1971 and March 1, 1975 is determined by the service charts in the plan document. Credited Service granted during the period from March 1, 1975 through June 30, 1975 is equal to .3333, provided the employee was working during that period. Commencing July 1, 1975, one year of future Credited Service is earned if at least 1,800 hours are credited during a plan year. Credited Service is determined according to the service charts in the plan document.

Average earnings

This is the average of the final five years of Monthly Earnings. Monthly Earnings are defined as total basic earnings during the prior plan year, divided by 12. Earnings are limited by the legislated pay cap.

Average Monthly Earnings and Monthly Earnings are frozen effective June 30, 2016.

Plan Name:	Do it Best Corp. Restated Retirement Plan
EIN / PN:	35-0792867/002
Plan Sponsor:	Do it Best Corp.
Valuation Date:	July 1, 2023

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD) First of month coinciding with or following age 65.

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing 10 years of service
Postponed retirement	Retirement after NRD
Vested termination	Termination for reasons other than death or retirement after completing five years of service. For participants in the plan on June 30, 1975, a member will be 100% vested if the sum of Attained Age and Years of Service equals 65.
Disability	Permanent and total disability on or after January 1, 1985 and has 10 years of service.
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse and the sum of his attained age and service equals or exceeds 60 or he has 10 years of service.

Benefits Paid Upon the Following Events

Normal retirement	The accrued benefit at normal retirement date. The accrued benefit is calculated as follows: 1% of Average Monthly Earnings times years of Credited Service.
Early retirement	The early retirement benefit is equal to the accrued benefit reduced by 1/400th for each month preceding age 62. There is not reduction for early retirement between age 62 and normal retirement age.
Postponed retirement	The greater of (a) or (b) where: (a) is the actuarial equivalent of his normal retirement benefit, and (b) is the benefit calculated using Credited Service and Average Monthly Earnings to the actual retirement date.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Vested termination

Members who terminate with 5 years of Service after July 1, 1989 will be eligible to elect full benefits at age 65. See also Early Retirement.

Disablement

The accrued benefit reduced by $1/400^{\text{th}}$ for each month preceding age 62 with a maximum reduction of 95%.

Preretirement death

If an active member or a disabled member with deferred benefits should die after the sum of his attained age and Service equal or exceed 60, his surviving spouse is entitled to a death benefit. The death benefit is a monthly annuity payable for the life of the spouse in the amount of the member's accrued benefit reduced as for early retirement. This benefit may be elected in writing in lieu of the qualified joint and survivor benefit provided in paragraph below.

If an active or inactive member dies after completing ten (10) years of service and is survived by a spouse, the surviving spouse is eligible to receive a monthly benefit beginning on the first day of the month coincident with or immediately following the date the member would have attained his early retirement date, or the date of the member's death, if later. The monthly income is equal to the monthly income the spouse would have received if the member had retired the day before his death under the joint and 50% survivor form. If the member was not eligible for early retirement at his date of death, the benefit will be calculated as if the member had separated from service the day before his death, survived until his earliest retirement age, commenced benefits under the joint and 50% survivor form, and died the next day.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 50%/75%/100% joint and survivor annuity, a 5/10/15-year certain and life annuity, a 5/10/15-year certain annuity or (for married participants) a life annuity. Actuarial equivalence is based on 6% interest rate and RR01-62 mortality. For lump sum actuarial equivalence 30-year Treasury rates for June of the prior year and 417(e)(3) mortality are used.
Pension Increases	None.
Plan participants' contributions	None.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Do it Best Corp. Restated Retirement Plan
EIN / PN:	35-0792867/002
Plan Sponsor:	Do it Best Corp.
Valuation Date:	July 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

The assumed plan-related expenses added to the target normal cost were updated to \$99,360 for the 2023 plan year.

Plan Name:	Do it Best Corp. Restated Retirement Plan
EIN / PN:	35-0792867/002
Plan Sponsor:	Do it Best Corp.
Valuation Date:	July 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a Schedule of Active Participant Data as of July 1, 2023

Attained Age	Attained Years of Credited Service ¹										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	6	0	0	0	0	0	0	0	6
30-34	0	0	25	9	0	0	0	0	0	0	34
35-39	0	1	14	29	10	2	0	0	0	0	56
40-44	0	0	20	21	21	25	2	0	0	0	89
45-49	0	0	18	14	17	38	10	0	0	0	97
50-54	0	1	15	20	25	45	19	6	1	0	132
55-59	0	0	9	19	11	29	22	14	3	0	107
60-64	0	0	10	12	16	19	16	6	9	4	92
65-69	0	0	3	7	1	5	3	2	0	2	23
70 & over	0	0	0	0	0	1	0	0	0	0	1
Total	0	2	120	131	101	164	72	28	13	6	637

¹ Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Do it Best Corp. Restated Retirement Plan
 EIN / PN: 35-0792867/002
 Plan Sponsor: Do it Best Corp.
 Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26b Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	6,553,314	59,567	1,683,772	8,296,653
2024	3,780,148	125,675	1,643,611	5,549,434
2025	3,475,894	138,937	1,574,411	5,189,242
2026	3,806,304	158,080	1,499,237	5,463,621
2027	3,596,637	178,529	1,448,769	5,223,935
2028	3,464,018	221,272	1,403,489	5,088,779
2029	3,182,734	268,760	1,364,168	4,815,662
2030	3,965,594	295,667	1,286,325	5,547,586
2031	2,843,115	334,921	1,193,065	4,371,101
2032	2,944,678	370,465	1,125,501	4,440,644
2033	3,225,551	394,548	1,069,402	4,689,501
2034	2,880,985	427,465	1,021,160	4,329,610
2035	2,802,867	467,482	957,864	4,228,213
2036	2,200,702	496,954	896,730	3,594,386
2037	2,155,329	510,896	842,065	3,508,290
2038	2,028,459	523,922	787,394	3,339,775
2039	1,944,293	532,078	741,918	3,218,289
2040	1,938,459	543,194	694,329	3,175,982
2041	1,626,754	558,596	645,011	2,830,361
2042	1,567,697	571,879	594,467	2,734,043
2043	1,589,902	590,924	543,287	2,724,113
2044	1,539,912	607,928	492,129	2,639,969
2045	1,613,627	613,795	441,682	2,669,104
2046	1,345,357	619,004	392,620	2,356,981
2047	1,209,961	625,698	345,586	2,181,245
2048	1,061,558	629,416	301,161	1,992,135
2049	1,098,855	630,263	259,829	1,988,947
2050	946,577	619,265	221,966	1,787,808
2051	935,480	606,188	187,805	1,729,473
2052	864,837	588,068	157,445	1,610,350
2053	772,818	569,745	130,850	1,473,413
2054	695,740	558,369	107,884	1,361,993
2055	671,052	544,209	88,319	1,303,580
2056	631,347	524,135	71,855	1,227,337
2057	565,068	499,352	58,152	1,122,572
2058	517,502	477,151	46,856	1,041,509
2059	468,921	454,095	37,621	960,637
2060	430,773	427,307	30,122	888,202
2061	391,165	400,067	24,066	815,298
2062	356,618	372,771	19,193	748,582
2063	321,452	345,450	15,277	682,179
2064	289,402	318,985	12,134	620,521
2065	259,342	293,443	9,609	562,394
2066	231,306	268,867	7,578	507,751

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2067	205,296	245,287	5,942	456,525
2068	181,288	222,730	4,624	408,642
2069	159,240	201,229	3,567	364,036
2070	139,094	180,820	2,722	322,636
2071	120,780	161,544	2,052	284,376
2072	104,223	143,435	1,524	249,182

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month March
- Interest rate basis 3-Segment Rates

Interest rates	Reflecting Stabilization	Not Reflecting Stabilization
• First segment rate	4.75%	2.50%
• Second segment rate	5.00%	3.83%
• Third segment rate	5.74%	4.06%
• Effective interest rate	5.38%	3.93%

Annual rates of increase

- Compensation N/A
- Future Social Security wage bases N/A
- Statutory limits on compensation
Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC Section 415. Plan compensation is limited to the maximum presently allowed under IRC Section 401(a)(17). It is assumed that maximum benefit and plan compensation limitations under the Internal Revenue Code will not increase in the future.

Plan-related expenses \$99,360; 2023 PBGC premiums

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Mortality	Separate rates for non-annuitants (based on RP-2014 "Employees" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified under §1.430(h)(3)-1 using Scale MP-2021) and annuitants (based on RP-2014 "Healthy Annuitants" table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified under §1.430(h)(3)-1 using Scale MP-2021).
Termination	Rates varying by age and service. Representative Termination Rates (not due to disability retirement or mortality per 100 employees)

Attained Age	Rate %
20	7.9
25	7.7
30	7.2
35	6.3
40	5.1
45	4.0
50	2.6
55	0.9
60 and over	0.1

In addition, a select withdrawal percentage is used for the first three years of service:

Service	Select Withdrawal Percentage
First Year	25.0%
Second Year	10.0
Third Year	10.0

Disability	Zero disability incidence for males and females.
-------------------	--

Plan Name:	Do it Best Corp. Restated Retirement Plan
EIN / PN:	35-0792867/002
Plan Sponsor:	Do it Best Corp.
Valuation Date:	July 1, 2023

SCHEDULE SB ATTACHMENTS

Retirement

Rates varying by age.

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below.

Age	Rate%
55	3.0
56 – 59	4.0
60 – 61	6.0
62 – 64	15.0
65	100.0

Benefit commencement date:

- Preretirement death benefit Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse and the sum of his attained age and service equals or exceeds 60 or he has 10 years of service; otherwise age 65.
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit Upon disablement if on or after January 1, 1985, with 10 years of service
- Retirement benefit Upon termination of employment

Form of payment

Calculation of Lump Sum: 80% of participants are assumed to elect a lump sum form of payment under the plan when eligible. Lump sums were valued using the substitution of annuity form under IRS Regulation 1.430(d)-1(f)(4) without application of generational mortality or recognition of the phase-in of IRC §417(e)(3) assumptions.

Present values for assumed lump sum payments were adjusted to reflect the estimated increase in value associated with the plan's use of an interest rate and/or mortality basis different from that prescribed under IRC §417(e)(3) to calculate lump sums.

Percent married

For purposes of valuing the pre-retirement surviving spouse's benefit, 100% of eligible participants are assumed to be married.

Spouse age

Spouses are assumed to be the same age as the participant.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

At-risk assumptions

For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan, which is usually the lump sum form of payment.

Timing of benefit payments

Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date

First day of plan year

Funding target

Present value of accrued benefits as required by regulations under IRC §430.

Target normal cost

Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.

Decrement timing

The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Actuarial value of assets

Average of the fair market value of assets on the valuation date and the 12 and 24 months before valuation dates, adjusted for contributions, benefits, and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year.)

The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

Benefits not valued

All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with Do it Best Corp. and, based on that review, is not aware of any significant benefits required to be valued that were not.

Sources of Data and Other Information

Employee data was supplied electronically as of the census date. Data on persons receiving benefits was also supplied electronically from the plan sponsor through its third party trustee and reconciled against the trust statement.

Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Lump sum conversion rate	As required by IRC 430, lump sum benefits are valued using “annuity substitution”, so that the interest rates assumed are effectively the same as described above for the discount rate.

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Disabled Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Termination	Assumed termination rates differ by age and service because of expected differences in termination rates by service.
Retirement	Retirement rates differ by eligibility for unreduced retirement benefits because of the expected effects the availability of these benefits has on retirement rates.
Form of Payment	The percentage of retiring participants assumed to take lump sums is based on observed experience with routine consideration of whether any conditions have changed that would be expected to produce different results in the future.

Source of Prescribed Methods

Funding methods	The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.
------------------------	--

Plan Name:	Do it Best Corp. Restated Retirement Plan
EIN / PN:	35-0792867/002
Plan Sponsor:	Do it Best Corp.
Valuation Date:	July 1, 2023

SCHEDULE SB ATTACHMENTS

Changes in Assumptions and Methods

Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430.
- The required mortality table used to calculate the funding target and normal cost was updated to reflect the latest mortality improvement scale, as required by guidance issued by IRS under IRC §430.
- The lump sum mortality was changed from the 2022 PPA optional combined unisex table to the 2023 PPA optional combined unisex table.
- The assumed plan-related expenses added to the target normal cost were updated to \$99,360 for the 2023 plan year.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Provisions

The plan was originally effective March 1, 1971. Last restated effective July 1, 2012, and later amended on June 24, 2014 and October 9, 2015.

Plan provisions may not be the same for the Accounting and Funding valuations.

Coverage and Participation

An employee becomes eligible on the January 1 or July 1 following the date of hire if he/she is expected to work 1,000 hours during the year.

Employees hired on or after January 1, 2016 are not eligible to participate in the Plan.

Definitions

Vesting service

Service is used to determine eligibility for benefits. Service is the sum of past Service and future Service. Past Service is the number of full years and completed months beginning with date of hire and ending on June 30, 1975. Future Service is the number of plan years in which an employee has worked at least 1,000 hours.

Pension service

Credited Service is the sum of past Credited Service and future Credited Service. Past Credited Service begins with date of hire and ends on June 30, 1975. Credited Service from date of hire to March 1, 1971 and March 1, 1975 is determined by the service charts in the plan document. Credited Service granted during the period from March 1, 1975 through June 30, 1975 is equal to .3333, provided the employee was working during that period. Commencing July 1, 1975, one year of future Credited Service is earned if at least 1,800 hours are credited during a plan year. Credited Service is determined according to the service charts in the plan document.

Average earnings

This is the average of the final five years of Monthly Earnings. Monthly Earnings are defined as total basic earnings during the prior plan year, divided by 12. Earnings are limited by the legislated pay cap.

Average Monthly Earnings and Monthly Earnings are frozen effective June 30, 2016.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD) First of month coinciding with or following age 65.

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing 10 years of service
Postponed retirement	Retirement after NRD
Vested termination	Termination for reasons other than death or retirement after completing five years of service. For participants in the plan on June 30, 1975, a member will be 100% vested if the sum of Attained Age and Years of Service equals 65.
Disability	Permanent and total disability on or after January 1, 1985 and has 10 years of service.
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse and the sum of his attained age and service equals or exceeds 60 or he has 10 years of service.

Benefits Paid Upon the Following Events

Normal retirement	The accrued benefit at normal retirement date. The accrued benefit is calculated as follows: 1% of Average Monthly Earnings times years of Credited Service.
Early retirement	The early retirement benefit is equal to the accrued benefit reduced by 1/400 th for each month preceding age 62. There is not reduction for early retirement between age 62 and normal retirement age.
Postponed retirement	The greater of (a) or (b) where: (a) is the actuarial equivalent of his normal retirement benefit, and (b) is the benefit calculated using Credited Service and Average Monthly Earnings to the actual retirement date.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Vested termination

Members who terminate with 5 years of Service after July 1, 1989 will be eligible to elect full benefits at age 65. See also Early Retirement.

Disablement

The accrued benefit reduced by $1/400^{\text{th}}$ for each month preceding age 62 with a maximum reduction of 95%.

Preretirement death

If an active member or a disabled member with deferred benefits should die after the sum of his attained age and Service equal or exceed 60, his surviving spouse is entitled to a death benefit. The death benefit is a monthly annuity payable for the life of the spouse in the amount of the member's accrued benefit reduced as for early retirement. This benefit may be elected in writing in lieu of the qualified joint and survivor benefit provided in paragraph below.

If an active or inactive member dies after completing ten (10) years of service and is survived by a spouse, the surviving spouse is eligible to receive a monthly benefit beginning on the first day of the month coincident with or immediately following the date the member would have attained his early retirement date, or the date of the member's death, if later. The monthly income is equal to the monthly income the spouse would have received if the member had retired the day before his death under the joint and 50% survivor form. If the member was not eligible for early retirement at his date of death, the benefit will be calculated as if the member had separated from service the day before his death, survived until his earliest retirement age, commenced benefits under the joint and 50% survivor form, and died the next day.

Plan Name: Do it Best Corp. Restated Retirement Plan
EIN / PN: 35-0792867/002
Plan Sponsor: Do it Best Corp.
Valuation Date: July 1, 2023

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a 50%/75%/100% joint and survivor annuity, a 5/10/15-year certain and life annuity, a 5/10/15-year certain annuity or (for married participants) a life annuity. Actuarial equivalence is based on 6% interest rate and RR01-62 mortality. For lump sum actuarial equivalence 30-year Treasury rates for June of the prior year and 417(e)(3) mortality are used.
Pension Increases	None.
Plan participants' contributions	None.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Do it Best Corp. Restated Retirement Plan
EIN / PN:	35-0792867/002
Plan Sponsor:	Do it Best Corp.
Valuation Date:	July 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

The assumed plan-related expenses added to the target normal cost were updated to \$99,360 for the 2023 plan year.

Plan Name:	Do it Best Corp. Restated Retirement Plan
EIN / PN:	35-0792867/002
Plan Sponsor:	Do it Best Corp.
Valuation Date:	July 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of July 1, 2023

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name:	Do it Best Corp. Restated Retirement Plan
EIN / PN:	35-0792867/002
Plan Sponsor:	Do it Best Corp.
Valuation Date:	July 1, 2023



Do it Best Corp. Restated Retirement Plan

EIN 35-0792867 PN 002

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

June 30, 2024 and 2023



Do it Best Corp. Restated Retirement Plan
Contents
June 30, 2024 and 2023

Contents

Independent Auditor's Report..... 1

Consolidated Financial Statements:

 Statements of Net Assets Available for Benefits..... 4

 Statements of Changes in Net Assets Available for Benefits 5

 Notes to Financial Statements 6

Supplementary Schedule

 Schedule H, Line 4i – Schedule of Assets (Held at End of Year) 15

Independent Auditor's Report

The Administrative Committee
Do it Best Corp. Restated Retirement Plan
Fort Wayne, Indiana

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

We have performed audits of the financial statements of Do it Best Corp. Restated Retirement 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 June 30, 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 certifications from a qualified institution as of June 30, 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.

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 Schedule Required by ERISA

The supplemental schedule listed in the table of contents is presented for purposes of additional analysis and is 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

Forvis Mazars, LLP

**Fort Wayne, Indiana
March 3, 2025**

Federal Employer Identification Number: 44-0160260

Do it Best Corp. Restated Retirement Plan
Statements of Net Assets Available for Benefits
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Investments, At Fair Value	\$ 80,626,361	\$ 84,777,039
Accrued Interest and Dividends	<u>701,866</u>	<u>639,735</u>
Net Assets Available for Benefits	<u><u>\$ 81,328,227</u></u>	<u><u>\$ 85,416,774</u></u>

Do it Best Corp. Restated Retirement Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended June 30, 2024 and 2023

	2024	2023
Investment Income		
Net appreciation in fair value of investments	\$ 838,992	\$ 93,019
Interest and dividends	2,948,756	3,821,192
Net investment income	<u>3,787,748</u>	<u>3,914,211</u>
Deductions		
Benefits paid to participants	7,422,204	8,325,622
Administrative expenses	454,091	239,399
Total	<u>7,876,295</u>	<u>8,565,021</u>
Net Decrease	(4,088,547)	(4,650,810)
Net Assets Available for Benefits, Beginning of Year	<u>85,416,774</u>	<u>90,067,584</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 81,328,227</u></u>	<u><u>\$ 85,416,774</u></u>

Do it Best Corp. Restated Retirement Plan
Notes to Financial Statements
June 30, 2024 and 2023

Note 1. Description of the Plan

The following description of the Do it Best Corp. Restated Retirement Plan (Plan) provides only general information. Additional information about the vesting and benefit provisions and the Pension Benefit Guaranty Corporation's (PBGC) benefit guarantee is contained in the Plan Document and *Summary Plan Description*, which are available from the Plan Administrator.

General

The Plan is a noncontributory defined benefit pension plan covering all eligible full-time employees of Do it Best Corp. (Company). The Plan is subject to provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). The Company is the Plan Sponsor and Plan Administrator. The Plan Sponsor appoints a benefits committee consisting of three or more persons who have responsibility for the accounting for the Plan and recordkeeping of individual participant benefits. Under trust arrangements, the assets of the Plan are controlled by investment managers, who determine the appropriateness of the Plan's investment offerings and monitor investment performance. PNC Bank, N.A. is the trustee of the Plan.

Effective January 1, 2016, the Plan was amended to freeze participation in the Plan. Employees hired on or after January 1, 2016, are not eligible to participate in the Plan. Participants who were fully vested in their accrued benefit as of December 31, 2015, will remain fully vested and participants who were not fully vested in their accrued benefit at December 31, 2015, will continue to accrue vesting service. Further, effective June 30, 2016, participant monthly and average monthly earnings as defined by the Plan and used in the determination of benefits under the Plan were frozen.

Contributions

The Company contributes such amounts as necessary to provide the Plan with assets sufficient to fund the benefits to be paid. The Company's present intention is to make contributions in amounts sufficient to maintain at least an 80% funded position. The Plan has met the ERISA minimum funding requirements established by the federal government.

Pension Benefits

An employee previously became eligible following a 12-month period during which the employee has been credited with at least 1,000 hours of service. Prior to the amendment effective June 30, 2016, benefits were based on years of service and compensation during the last five years of employment.

Participants are entitled to monthly retirement income at normal retirement date. Benefits may also be received in the form of a lump-sum distribution and in conjunction with early retirement and disability, as provided by the Plan.

Death and Disability Benefits

If an active employee dies at age 55 or older, a death benefit equal to the value of the employee's accumulated pension benefits is paid to the employee's beneficiary. Active employees who become totally disabled and have at least five years of credited service are entitled to receive annual disability benefits that are equal to the normal retirement benefits.

Vesting

Participants become fully vested in benefits after five years of service.

Do it Best Corp. Restated Retirement Plan
Notes to Financial Statements
June 30, 2024 and 2023

Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- a. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
- b. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) up to the applicable limitations discussed below.
- c. Vested benefits not insured by the PBGC.
- d. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

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

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 and changes in net assets available for benefits, disclosure of contingent assets and liabilities and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Valuation of Investments and Income Recognition

Quoted market prices, if available, are used to value investments. Fixed income securities (corporate bonds, U.S. Government securities and state and municipal bonds) are valued on the basis of yields currently available on comparable securities of issuers with similar credit ratings. Mutual Funds and money market funds are valued at the net asset value (NAV) quoted market value of shares held by the Plan at year-end or as provided by the issuer.

Do it Best Corp. Restated Retirement Plan
Notes to Financial Statements
June 30, 2024 and 2023

Alternative investments are valued at the net asset value (NAV) of the units of the investments as provided by the custodian. The NAV is used as a practical expedient to estimate the fair value of the alternative investments.

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

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.

Accumulated Plan Benefits

Accumulated plan benefits (see Note 4) are those estimated future periodic payments that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to:

- a. Retired or terminated employees or their beneficiaries
- b. Present employees or their beneficiaries

Benefits under the Plan are based on credited service prior to the date of the calculation. Benefits payable under all circumstances — retirement, death, disability, and termination of employment — are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets are excluded from accumulated plan benefits.

Plan Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated December 11, 2013, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, Plan management believes the Plan is designed and being operated in compliance with the applicable requirements of the IRC. Therefore, Plan management believes the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2024 and 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.

Note 3. Certification of Plan Trustee

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, PNC Bank, N.A., the trustee of the Plan, has certified the following information included in the accompanying financial statements and ERISA-required supplemental schedule is complete and accurate:

- Investments as shown in the statements of net assets available for benefits as of June 30, 2024 and 2023
- Investment income as shown in the statements of changes in net assets available for benefits for the years ended June 30, 2024 and 2023
- Investment information included in the accompanying schedule of assets (held at year-end) as of June 30, 2024

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

Note 4. Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The accumulated plan benefit information as of the beginning of the year was as follows:

	<u>2024</u>
Actuarial present value of accumulated plan benefits	
Vested benefits	
Participants currently receiving payments	\$ 14,953,365
Other participants	43,473,527
	<u>58,426,892</u>
Nonvested benefits	2,389,931
	<u><u>\$60,816,823</u></u>
Total actuarial present value of accumulated plan benefits	

Do it Best Corp. Restated Retirement Plan
Notes to Financial Statements
June 30, 2024 and 2023

Changes in the actuarial present value of accumulated plan benefits were as follows:

	<u>2024</u>
Actuarial present value of accumulated plan benefits, beginning of year	<u>\$ 61,282,793</u>
Increase (decrease) during the year attributable to	
Benefits accumulated	2,140,875
Increase for interest due to the decrease in the discount period	3,700,784
Benefits paid	(8,325,622)
Change in actuarial assumptions (segment interest rates and mortality assumptions)	101,845
Actuarial losses	1,916,148
Net decrease	<u>(465,970)</u>
Actuarial present value of accumulated plan benefits, end of year	<u><u>\$ 60,816,823</u></u>

Significant assumptions underlying the actuarial computations are:

- Assumed rate of return on investments: 6.25%
- Mortality basis: Pri-2012 mortality tables with fully generational projection using scale MP-2020 for healthy mortality
- Retirement: Graded from age 55 to 65
- Asset valuation: Market

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

Note 5. 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.

The Plan invests in accounts of the Plan trustee. Fees paid by the Plan for investment management services, actuarial services and investment advisory services amounted to \$354,731 and \$142,775 for the Plan years ended June 30, 2024 and 2023, respectively. PBGC premiums totaled \$99,360 and \$96,624 for 2024 and 2023, respectively. The PBGC premiums for 2024 and 2023 were paid by the Plan.

The Company provides certain administrative services at no cost to the Plan.

Note 6. Disclosures About Fair Value of Plan Assets

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

Do it Best Corp. Restated Retirement Plan
Notes to Financial Statements
June 30, 2024 and 2023

Recurring Measurements

The following tables present the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at June 30, 2024 and 2023:

2024				
Fair Value Measurements Using				
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	Fair Value			
Money market funds	\$ 418,937	\$ 418,937	\$ -	\$ -
Mutual funds	19,488,097	19,488,097	-	-
U.S government securities	25,413,996	25,413,996	-	-
Corporate bonds	28,562,182	-	28,562,182	-
State and municipal bonds	1,571,473	-	1,571,473	-
Alternative investments (A)	5,171,676	-	-	-
	<u>\$ 80,626,361</u>	<u>\$ 45,321,030</u>	<u>\$ 30,133,655</u>	<u>\$ -</u>
2023				
Fair Value Measurements Using				
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	Fair Value			
Money market funds	\$ 1,878,324	\$ 1,878,324	\$ -	\$ -
Mutual funds	20,080,500	20,080,500	-	-
U.S. government securities	23,784,736	23,784,736	-	-
Corporate bonds	31,415,947	-	31,415,947	-
State and municipal bonds	1,474,180	-	1,474,180	-
Alternative investments (A)	6,143,352	-	-	-
	<u>\$ 84,777,039</u>	<u>\$ 45,743,560</u>	<u>\$ 32,890,127</u>	<u>\$ -</u>

(A) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

Do it Best Corp. Restated Retirement Plan
Notes to Financial Statements
June 30, 2024 and 2023

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended June 30, 2024. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections, and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. There are no securities classified as Level 3.

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following tables summarize investments for which fair value is measured using the net asset value per share practical expedient as of June 30, 2024 and 2023. There are no participant redemption restrictions for these investments:

	June 30, 2024			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Hedge fund (a)	\$ 1,714,129	\$ -	N/A	None
REIT (b)	3,457,547	-	N/A	None

	June 30, 2023			
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Hedge fund (a)	\$ 1,528,985	\$ -	N/A	None
REIT (b)	4,614,367	-	N/A	None

- (a) Pricing is based on the market value of the underlying securities and is valued on a monthly basis. In the event that a security is not actively traded in the open market, the characteristics are matched to a comparable issue to appropriately value the holding. Management of these funds employs a variety of strategies and has the ability to shift investments based on market, economic, political and government driven events. The fair values of the investments in this category have been estimated using the net asset value per share of the investments. These investments can be redeemed. The liquidity frame for these investments is either under 90 days or on an annual basis.

Investments in the hedge fund invest primarily in other hedge funds, limited partnerships and investment companies. Management of this fund employs a variety of strategies and has the ability to shift investments based on market, economic, political and government driven events.

- (b) Investments in this fund are valued using the net asset value (NAV) provided by the administrator of the fund. These investments are not otherwise traded on a securities exchange. The NAV is based on the underlying assets owned by the fund, minus its liabilities, and then divided by the number of

Do it Best Corp. Restated Retirement Plan
Notes to Financial Statements
June 30, 2024 and 2023

shares outstanding. These investments cannot be redeemed and redemption is at the discretion of the fund manager and currently there are no restrictions.

Investments in the REIT category includes investments in a real estate fund that emphasizes the active management of stable, well located properties among the primary real estate sectors consisting of apartments, industrial, office and retail in major metropolitan markets throughout the United States of America.

Note 7. 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 amounts reported in the statements of net assets available for benefits. Any significant changes would change the assumed rates of return used to discount the benefit obligation, and therefore, could significantly affect the present value of accumulated plan benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits is reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Note 8. Subsequent Events

Subsequent events have been evaluated through March 3, 2025, which is the date the financial statements were available to be issued.

Supplemental Schedule

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
* Federated Hermes Government Money Market Fund	418,937 shares	\$ 418,937	\$ 418,937
Alternative Investments			
RREEF America Reit II Corp.	1,714,129 units	3,314,352	3,457,547
Neuberger Berman US Equity Index	26,993 units	1,277,277	1,714,129
		4,591,629	5,171,676
Mutual Funds			
Vanguard Total International Stock Index Fund	58,621 shares	6,598,657	7,584,910
Vanguard Index Tr Total Stock Market Portfolio Instl	91,373 shares	8,517,664	11,903,187
		15,116,321	19,488,097
U.S. Government Securities			
Federal Home Loan Mtg Corp 3.000% Due 01/01/2033	172,942 principal amount	166,376	162,282
Federal Home Loan Mtg Corp 2.500% Due 03/01/2035	57,768 principal amount	54,383	52,578
Federal Natl Mtg Assn 3.500% Due 07/01/2031	163,619 principal amount	160,385	157,790
Federal Natl Mtg Assn 2.000% Due 06/01/2036	106,205 principal amount	95,634	93,816
Federal Natl Mtg Assn 2.500% Due 06/01/2033	119,344 principal amount	112,221	111,529
US Treasury Note 2.000% Due 08/15/2051	1,665,000 principal amount	1,623,642	1,000,166
US Treasury Note 1.750% Due 08/15/2041	6,113,000 principal amount	5,708,504	4,039,348
US Treasury Note 2.250% Due 02/15/2052	1,226,000 principal amount	1,030,288	780,999
US Treasury Note 2.375% Due 02/15/2042	910,000 principal amount	763,121	662,453
US Treasury Note 3.000% Due 08/15/2052	4,290,000 principal amount	3,590,173	3,227,410
US Treasury Note 3.375% Due 08/15/2042	4,348,000 principal amount	3,902,273	3,672,364
US Treasury Note 3.875% Due 05/15/2043	735,000 principal amount	694,632	663,168
US Treasury Note 2.750% Due 08/15/2032	1,202,000 principal amount	1,101,411	1,069,636
US Treasury Note 3.625% Due 05/15/2053	655,000 principal amount	614,855	557,392
US Treasury Note 4.125% Due 08/15/2053	1,329,000 principal amount	1,235,189	1,237,578
US Treasury Note 3.875% Due 08/15/2043	1,403,000 principal amount	1,309,512	1,354,218
US Treasury Note 4.125% Due 02/15/2054	576,000 principal amount	549,789	548,461
US Treasury Note 4.375% Due 02/15/2044	391,000 principal amount	391,556	383,548
US Treasury Note 3.375% Due 05/15/2033	386,000 principal amount	366,666	357,729
US Treasury Note 3.875% Due 05/31/2028	716,000 principal amount	697,584	695,608
US Treasury Note 4.375% Due 08/15/2033	288,000 principal amount	275,494	277,065
US Treasury Note 4.375% Due 08/31/2028	651,000 principal amount	651,071	650,238
US Treasury Note 4.375% Due 11/30/2028	1,694,000 principal amount	1,732,816	1,693,729
US Treasury Note 4.000% Due 01/31/2029	1,324,000 principal amount	1,287,227	1,303,624
US Treasury Note 4.000% Due 02/15/2034	575,000 principal amount	562,968	558,112
US Treasury Note 0.125% Due 01/15/2030	94,000 principal amount	101,176	103,155
		28,778,946	25,413,996
Corporate Bonds			
AIA Group LTD 3.200% Due 03/11/2025			
AT&T Inc 2.300% Due 06/01/2027	120,000 principal amount	107,141	111,006
AT&T Inc 3.500% Due 09/15/2053	141,000 principal amount	135,270	95,716
AT&T Inc 3.550% Due 09/15/2055	195,000 principal amount	165,711	131,467
AT&T Inc 3.650% Due 09/15/2059	195,000 principal amount	187,094	130,771
Aptiv Plc/Aptiv Corp 3.250% Due 03/01/2032	80,000 principal amount	66,078	69,362
Abbvie Inc 4.400% Due 11/06/2042	130,000 principal amount	149,409	113,988
Abbvie Inc 3.200% Due 05/14/2026	110,000 principal amount	104,212	106,216
Abbvie Inc 4.250% Due 11/21/2049	100,000 principal amount	112,992	83,336
Abbvie Inc 5.400% Due 03/15/2054	55,000 principal amount	54,811	54,385
Advocate Health Corp 4.272% Due 08/15/2048	40,000 principal amount	49,714	34,345

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Air Lease Corp 3.250% Due 03/01/2025	110,000 principal amount	105,072	108,059
Alabama Power Co 3.700% Due 12/01/2047	125,000 principal amount	133,987	92,889
Alexandria Real Estate 3.375% Due 08/15/2031	70,000 principal amount	61,788	61,736
Amazon.com Inc 2.875% Due 05/12/2041	75,000 principal amount	74,449	55,139
Amazon.com Inc 3.450% Due 04/13/2029	70,000 principal amount	65,792	66,404
Amazon.com Inc 3.950% Due 04/13/2052	174,000 principal amount	162,443	139,899
Amgen Inc 5.650% Due 03/02/2053	20,000 principal amount	22,900	16,829
Amgen Inc 4.400% Due 05/01/2045	220,000 principal amount	221,225	216,665
Anheuser-Busch Co/InBev 4.700% Due 02/01/2036	255,000 principal amount	297,781	243,112
Anheuser-Busch Co/InBev 4.900% Due 02/01/2046	186,000 principal amount	211,723	171,485
Anthem Inc 3.700% Due 09/15/2049	120,000 principal amount	128,308	88,768
Elevance Health Inc Call 12/15/2053 UNSC 05.650% Due	132,000 principal amount	131,465	130,584
Aon Corp/Aon Global Hold 3.900% Due 02/28/2052	95,000 principal amount	93,562	70,340
Apple Inc 3.850% Due 08/04/2046	85,000 principal amount	86,147	69,319
Aptiv PLC Sedol BLR5N72 03.100% Due 12/01/2051	237,000 principal amount	141,925	144,726
Astrazeneca PLC 3.000% Due 05/28/2051	60,000 principal amount	60,107	40,195
Blue Cross Blue Shield 3.790% Due 05/01/2025	130,000 principal amount	124,437	127,722
BAE Systems PLC 1.900% Due 02/15/2031	110,000 principal amount	106,390	107,267
BHP Billiton FIN USA LTD 5.000% Due 09/30/2043	75,000 principal amount	95,196	69,979
BMW US Capital LLC 3.450% Due 04/01/2027	70,000 principal amount	66,347	67,100
Bank of America Corp VAR% Due 04/24/2038	275,000 principal amount	281,680	242,935
Bank of America Corp VAR% Due 12/20/2028	230,000 principal amount	209,038	216,274
Bank of America Corp VAR% Due 03/13/2052	52,000 principal amount	35,267	37,321
Bank of America Corp VAR% Due 04/22/2042	180,000 principal amount	180,308	135,446
Bank of Montreal 2.650% Due 03/08/2027	160,000 principal amount	146,722	149,995
Bank of New York Mellon Corp 1.600% Due 04/24/2025	110,000 principal amount	102,456	106,625
Berkshire Hathaway 2.850% Due 10/15/2050	125,000 principal amount	103,608	80,373
Blackstone Holdings 3.150% Due 10/02/2027	70,000 principal amount	63,489	65,645
Blackstone Holdings 1.600% Due 03/30/2031	90,000 principal amount	66,366	70,925
Blackstone Holdings 3.200% Due 01/30/2052	225,000 principal amount	197,854	147,778
Boston Properties LP 2.750% Due 10/01/2026	70,000 principal amount	62,595	65,319
BP Cap Markets America 3.379% Due 02/08/2061	95,000 principal amount	92,385	62,366
Bristol-Myers Squibb Co 4.550% Due 02/20/2048	19,000 principal amount	22,992	16,281
Bristol-Myers Squibb Co 5.550% Due 02/22/2054	48,000 principal amount	47,812	47,322
Broadcom Inc 3.750% Due 02/15/2051	75,000 principal amount	74,209	55,853
Broadcom Inc 3.500% Due 02/15/2041	195,000 principal amount	160,348	149,477
Broadcom Inc 4.000% Due 04/15/2029	70,000 principal amount	63,978	66,692
Brookfield Finance Inc 02.340% Due 01/30/2032	54,000 principal amount	43,092	43,316
Burlingtn North Santa Fe 2.875% Due 06/15/2052	155,000 principal amount	149,606	97,881
Burlingtn North Santa Fe 4.450% Due 01/15/2053	80,000 principal amount	75,801	68,009
Burlingtn North Santa Fe 5.500% Due 03/15/2055	73,000 principal amount	72,613	73,133
Cigna Corp 3.400% Due 03/01/2027	90,000 principal amount	84,769	86,045
Cigna Corp 3.400% Due 03/15/2051	150,000 principal amount	148,947	101,964
CNH Industrial Cap 1.450% Due 07/15/2026	120,000 principal amount	106,608	110,944
CSX Corp 3.350% Due 09/15/2049	25,000 principal amount	25,708	17,601
CSL Finance PLC Ser 4.750% Due 04/27/2052	90,000 principal amount	89,743	79,396
CVS Health Corp 4.780% Due 03/25/2038	220,000 principal amount	232,269	196,420
CVS Health Corp 4.250% Due 04/01/2050	105,000 principal amount	121,142	79,879
Canadian Natl Railway 6.200% Due 06/01/2036	85,000 principal amount	115,643	92,007
Canadian Natl Resources 04.950% Due 9/15/2035	80,000 principal amount	95,890	69,418
Canadian Pacific RR Co 4.800% Due 09/15/2035	80,000 principal amount	96,172	76,056
Canadian Pacific RR Co 6.125% Due 09/15/2115	80,000 principal amount	112,697	81,266
Canadian Pacific RR Co 4.200% Due 11/15/2069	85,000 principal amount	95,724	64,504
Capital One Financial Co VAR% Due 05/10/2028	70,000 principal amount	68,082	69,007
Carlyle Finance LLC 5.650% Due 09/15/2048	98,000 principal amount	128,655	94,101
Caterpillar Inc 3.803% Due 08/15/2042	68,000 principal amount	76,426	55,129
Charter Comm Opt LLC/CAP 4.908% Due 07/23/2025	35,000 principal amount	34,404	34,660
Charter Comm Opt LLC/CAP 6.384% Due 10/23/2035	75,000 principal amount	93,682	73,125
Charter Comm Opt LLC/CAP 6.484% Due 10/23/2045	185,000 principal amount	214,251	168,975

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Charter Comm Opt LLC/CAP 5.375% Due 05/01/2047	130,000 principal amount	148,025	103,858
Charter Comm Opt LLC/CAP 6.100% Due 06/01/2029	89,000 principal amount	88,950	89,291
Chevron Corp 3.078% Due 05/11/2050	75,000 principal amount	76,418	51,193
Chubb Corp 6.500% Due 05/15/2038	125,000 principal amount	163,210	139,271
Cincinnati Finl Corp 6.125% Due 11/01/2034	115,000 principal amount	152,629	119,753
Cisco Systems Inc 5.900% Due 02/15/2039	25,000 principal amount	34,692	26,588
Cisco Systems Inc 5.300% Due 02/26/2054	46,000 principal amount	45,815	45,053
Citigroup Inc 8.125% Due 07/15/2039	141,000 principal amount	166,430	176,267
Citigroup Inc VAR% Due 04/24/2048	37,000 principal amount	32,031	30,810
Citigroup Inc VAR% Due 01/24/2039	80,000 principal amount	80,316	67,019
Citigroup Inc VAR% Due 01/29/2031	80,000 principal amount	65,925	69,664
Citigroup Inc VAR% Due 01/28/2027	200,000 principal amount	174,946	186,530
Columbia Pipelines 063036% Due 11/15/2033	70,000 principal amount	70,025	71,534
Comcast Corp 02.887% Due 11/01/2051	265,000 principal amount	208,984	165,331
Comcast Corp 2.987% Due 11/01/2063	250,000 principal amount	224,038	146,720
Commonspirit Health 6.073% Due 11/01/2027	36,000 principal amount	37,064	36,849
Commonwealth Edison Co 3.700% Due 03/01/2045	105,000 principal amount	113,549	80,048
Conocophillips Company 4.025% Due 03/15/2062	165,000 principal amount	188,948	123,828
Consumers Energy Co 3.500% Due 08/01/2051	105,000 principal amount	113,625	76,999
Cox Communications Inc 4.500% Due 06/30/2043	57,000 principal amount	56,796	45,772
Cox Communications Inc 3.350% Due 09/15/2026	200,000 principal amount	187,776	191,200
Cox Communications Inc 3.600% Due 06/15/2051	75,000 principal amount	75,213	50,887
DTE Energy Co 1.050% Due 06/01/2025	120,000 principal amount	109,162	115,058
DTE Energy Co 5.850% Due 06/01/2034	81,000 principal amount	80,939	82,173
Deere & Company 3.750% Due 04/15/2050	100,000 principal amount	115,616	78,385
Diamondback Energy Inc 05.750% Due 04/18/2054	94,000 principal amount	93,960	91,127
Walt Disney Company 2.750% Due 09/01/2049	110,000 principal amount	94,279	69,874
Duke Energy Corp 5.000% Due 08/15/2052	107,000 principal amount	100,656	92,954
Duke Energy Carolinas 5.300% Due 02/15/2040	175,000 principal amount	199,589	169,055
Elevance Health Inc 4.750% Due 02/15/2033	111,000 principal amount	110,824	107,189
Emerson Electric Co 2.800% Due 12/21/2051	130,000 principal amount	87,606	81,722
Energy Transfer Partners 5.150% Due 02/01/2043	250,000 principal amount	244,980	218,798
Energy Transfer Partners 5.750% Due 02/15/2033	70,000 principal amount	69,088	70,721
Entergy Corp 3.750% Due 06/15/2050	70,000 principal amount	73,307	49,484
Enterprise Products 3.950% Due 02/15/2027	70,000 principal amount	67,462	68,006
Enterprise Products 4.800% Due 02/01/2049	220,000 principal amount	240,766	195,122
Exelon Corp 5.625% Due 06/15/2035	205,000 principal amount	230,799	204,561
Exxon Mobil Corporation 4.114% Due 03/01/2046	65,000 principal amount	73,941	53,700
Exxon Mobil Corporation 4.327% Due 03/19/2050	60,000 principal amount	71,761	50,528
Florida Power & Light Co 4.050% Due 10/01/2044	145,000 principal amount	168,252	119,313
Florida Power Corp 6.400% Due 06/15/2038	95,000 principal amount	133,447	101,799
Ford Credit Auto Lease Trust 4.940% Due 03/15/2026	134,000 principal amount	103,085	110,742
GA Global Funding Trust 3.850% Due 04/11/2025	150,000 principal amount	144,311	147,605
GATX Corp 06.050% Due 03/15/2034	66,000 principal amount	67,678	67,490
General Motors Co 5.950% Due 04/01/2049	70,000 principal amount	91,631	67,939
General Motors Financial Co 2.400% Due 10/15/2028	130,000 principal amount	108,516	114,886
Goldman Sachs Group Inc 6.250% Due 02/01/2041	158,000 principal amount	195,527	167,771
Goldman Sachs Group Inc VAR% Due 06/05/2028	160,000 principal amount	151,264	151,814
Goldman Sachs Group Inc VAR% Due 04/22/2042	46,000 principal amount	33,773	34,009
Goldman Sachs Group Inc VAR% Due 07/21/2042	110,000 principal amount	104,185	77,244
Goldman Sachs Group Inc VAR% Due 10/31/2038	127,000 principal amount	101,556	108,007
HCP Inc 3.250% Due 07/15/2026	110,000 principal amount	104,271	105,350
Health Care Service Inc 3.200% Due 06/01/2050	115,000 principal amount	111,882	74,273
Home Depot Inc 3.350% Due 04/15/2050	205,000 principal amount	198,145	145,597
Honeywell International 05.250% Due 03/01/2054	151,000 principal amount	150,660	146,523
Intel Corp 3.200% Due 08/12/2061	55,000 principal amount	53,438	33,919
Intel Corp 4.900% Due 08/05/2052	45,000 principal amount	44,909	39,665
Intel Corp 4.875% Due 02/10/2028	111,000 principal amount	110,908	110,588
Intercontinental Exchange 3.000% Due 06/15/2050	95,000 principal amount	91,751	61,830
JPMorgan Chase & Co 5.600% Due 07/15/2041	75,000 principal amount	99,258	76,283

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
JPMorgan Chase & Co VAR% Due 07/24/2038	285,000 principal amount	282,446	244,325
JPMorgan Chase & Co VAR% Due 11/15/2048	68,000 principal amount	56,379	54,019
JPMorgan Chase & Co VAR% Due 01/23/2049	59,000 principal amount	43,872	46,484
JPMorgan Chase VAR% Due 07/23/2029	220,000 principal amount	206,021	211,719
KLA-Tencor Corp 5.000% Due 03/15/2049	70,000 principal amount	91,086	65,494
KLA-Tencor Corp 4.950% Due 07/15/2052	16,000 principal amount	15,960	14,866
KKR Group Fin Co VI LLC 3.750% Due 07/01/2029	90,000 principal amount	81,624	84,354
KKR Group Fin Co X LLC 3.250% Due 12/15/2051	140,000 principal amount	132,892	91,802
Kinder Morgan Inc /Delaware 5.050% Due 02/15/2046	145,000 principal amount	167,377	126,904
Kroger Co 4.450% Due 02/01/2047	95,000 principal amount	111,422	78,351
Liberty Mutual Group Inc 3.125% Due 02/01/2029	70,000 principal amount	66,129	68,242
Liberty Mutual Group Inc 3.951% Due 10/15/2050	39,000 principal amount	41,811	28,356
Eli Lilly & Co 05.100% Due 02/09/2064	114,000 principal amount	113,864	108,881
Lockheed Martin Corp 4.700% Due 05/15/2046	120,000 principal amount	149,533	107,970
Lowe's Cos Inc 4.000% Due 04/15/2025	39,000 principal amount	38,283	38,520
Lowe's Cos Inc 4.500% Due 04/15/2030	70,000 principal amount	67,409	67,930
Lowe's Cos Inc 2.800% Due 09/15/2041	120,000 principal amount	112,252	82,357
Lowe's Cos Inc 5.800% Due 09/15/2062	148,000 principal amount	147,371	143,887
MPLX LP 5.500% Due 02/15/2049	115,000 principal amount	118,696	106,083
Macquarie Group Ltd VAR% Due 01/12/2027	150,000 principal amount	131,252	140,408
WarnerMedia Holdings Inc 4.054% Due 03/15/2029	70,000 principal amount	61,016	64,644
WarnerMedia Holdings Inc 5.050% Due 03/15/2042	88,000 principal amount	88,000	71,580
WarnerMedia Holdings Inc 5.391% Due 03/15/2062	183,000 principal amount	147,818	142,826
ManuLife Financial Corp 3.703% Due 03/16/2032	50,000 principal amount	44,809	45,551
Marathon Petroleum Corp 6.500% Due 03/01/2041	55,000 principal amount	73,790	57,241
Markel Group Inc 06.000% Due 05/16/2054	92,000 principal amount	92,190	91,053
Marsh & McLennan Cos inc 4.375% Due 03/15/2029	40,000 principal amount	38,847	39,078
Marsh & McLennan Cos inc 4.900% Due 03/15/2049	85,000 principal amount	109,695	76,054
Massachusetts Electric 5.900% Due 11/15/2039	115,000 principal amount	148,278	113,574
Mass Mutual Life Ins Co 3.375% Due 04/15/2050	90,000 principal amount	91,654	61,486
McDonald's Corp 3.625% Due 09/01/2049	105,000 principal amount	110,418	76,109
Metlife Inc 4.721% Due 12/15/2044	160,000 principal amount	144,171	140,914
Metlife Inc 5.000% Due 07/15/2052	107,000 principal amount	105,719	97,475
Microsoft Corp 2.921% Due 03/17/2052	240,000 principal amount	210,654	162,924
MidAmerican Energy Holdings 6.125% Due 04/01/2036	240,000 principal amount	301,514	251,160
MidAmerican Energy Holdings 5.300% Due 02/01/055	28,000 principal amount	27,881	26,649
Moody's Corporation 5.250% Due 07/15/2044	120,000 principal amount	116,816	114,869
Morgan Stanley 4.300% Due 01/27/2045	190,000 principal amount	203,616	160,998
Morgan Stanley VAR% Due 04/20/2028	160,000 principal amount	152,750	155,474
Morgan Stanley VAR% Due 02/01/2029	67,000 principal amount	66,999	66,735
NXP BV 3.150% Due 05/01/2027	160,000 principal amount	146,744	151,288
NY & Presbyterian Hosp 4.763% Due 08/01/2116	90,000 principal amount	79,205	75,390
New York Life Insurance Co 5.875% Due 05/15/2033	60,000 principal amount	77,270	61,943
New York Life Insurance 3.750% Due 05/15/2050	70,000 principal amount	76,396	52,263
New York Life Global FDG 2.000% Due 01/22/2025	160,000 principal amount	150,942	156,930
Norfolk Southern Corp 4.050% Due 08/15/2052	95,000 principal amount	109,407	73,311
Norfolk Southern Corp 3.800% Due 08/01/2028	130,000 principal amount	124,690	124,415
Norfolk Southern Corp 5.100% Due 08/01/2118	60,000 principal amount	76,172	50,619
Northern States Power 6.200% Due 07/01/2037	260,000 principal amount	335,163	277,410
Northrop Grumman Corp 3.850% Due 04/15/2045	120,000 principal amount	131,144	93,494
Northrop Grumman Corp 3.250% Due 09/15/052	70,000 principal amount	64,911	65,925
Northrop Grumman Corp 4.950% Due 01/15/2028	31,000 principal amount	29,573	27,884
Nstar Electric Co 04.950% Due 09/15/2052	80,000 principal amount	66,632	71,866
Oncor Electric Delivery 5.250% Due 09/30/2040	60,000 principal amount	61,298	57,712
Oracle Corp 4.000% Due 07/15/2046	115,000 principal amount	113,658	87,700
Oracle Corp 4.000% Due 11/15/2047	118,000 principal amount	79,432	89,335
Oracle Corp 3.950% Due 03/25/2051	150,000 principal amount	123,082	110,907
Oracle Corp 1.650% Due 03/25/2026	170,000 principal amount	152,760	159,350

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current
PG&E Wildfire Recovery 3.594% Due 06/01/2030	80,000 principal amount	75,214	71,814
PG&E Wildfire Recovery 4.022% Due 06/01/2033	120,000 principal amount	115,559	115,193
PNC Financial Services VAR% Due 01/24/2034	112,000 principal amount	112,000	108,254
PNC Financial Services VAR% Due 08/18/2034	47,000 principal amount	47,000	48,174
PPL Electric Utilities 4.125% Due 06/15/2044	115,000 principal amount	130,188	94,959
PacificCorp 3.300% Due 03/15/2051	150,000 principal amount	151,279	96,945
Penske Truck Leasing 4.450% Due 01/29/2026	59,000 principal amount	58,927	58,502
Phillips 66 4.650% Due 11/15/2034	145,000 principal amount	150,123	134,914
Phillips 66 Co 3.550% Due 10/01/2026	70,000 principal amount	65,939	67,593
Phillips 66 4.680% Due 02/15/2045	115,000 principal amount	131,279	98,079
Piedmont Natural Gas Co 3.350% Due 06/01/2050	95,000 principal amount	94,467	62,339
Prudential Financial Inc 3.905% Due 12/07/2047	135,000 principal amount	151,240	103,700
PubSvc Elec & Gas 3.650% Due 09/02/2042	70,000 principal amount	75,431	54,874
Cooperative Rabobank UA VAR% Due 09/24/2026	250,000 principal amount	221,850	236,380
RTX Corporation 01.900% Due 09/01/2031	110,000 principal amount	86,724	88,266
RTX Corporation 05.375% Due 08/27/2052	71,000 principal amount	70,874	67,422
Rio Tinto Fin USA Ltd 5.200% Due 11/02/2040	66,000 principal amount	69,643	63,933
Rogers Communications Inc 5.000% DUE 03/15/2044	125,000 principal amount	146,827	111,719
Rogers Com 4.550% Due 03/15/2052	81,000 principal amount	80,123	66,127
Royal Bank of Canada 3.625% Due 05/04/2027	90,000 principal amount	85,924	86,367
Ryder System Inc 1.750% Due 09/01/2026	100,000 principal amount	88,630	92,523
S&P Global Inc 3.250% Due 12/01/2049	20,000 principal amount	20,910	14,077
San Diego G&E 3.320% Due 04/15/2050	90,000 principal amount	91,241	61,218
Schlumberger Hldings Corp 3.900% Due 05/17/2028	70,000 principal amount	65,654	66,851
Charles Schwab Corp VAR% Due 05/19/2034	104,000 principal amount	104,000	106,030
Sempra Energy 6.000% Due 10/15/2039	130,000 principal amount	149,248	131,505
Shell International Fin 3.750% Due 09/12/2046	210,000 principal amount	227,970	162,275
Simon Property Group Lp 3.300% Due 01/15/2026	110,000 principal amount	104,920	106,583
Simon Property Group Lp 4.250% Due 11/30/2046	100,000 principal amount	114,178	80,275
Simon Property Group Lp 5.850% Due 03/08/2053	160,000 principal amount	158,570	159,072
Snap-On Inc 3.100% Due 05/01/2050	110,000 principal amount	111,885	74,885
T-Mobile USA Inc 2.250% Due 02/15/2026	123,000 principal amount	109,194	113,587
T-Mobile USA Inc 5.650% Due 01/15/2053	169,000 principal amount	168,710	166,495
Take-Two Interactive Soft 3.550% Due 04/14/2025	130,000 principal amount	125,533	127,867
Texas Instruments Inc 5.050% Due 05/18/2063	87,000 principal amount	86,275	80,852
Textron Inc 3.875% Due 03/01/2025	110,000 principal amount	107,314	108,578
Toronto-Dominion Bank 3.200% Due 03/10/2032	100,000 principal amount	86,765	86,536
TransCanada Pipelines 4.875% Due 05/15/2048	130,000 principal amount	135,383	114,171
Transcont Gas Pipeline 4.600% Due 03/15/2048	95,000 principal amount	110,701	80,883
Ubs Group Ag 4.125% Due 04/15/2026	200,000 principal amount	193,036	194,934
Union Pacific Corp 03.250% Due 02/05/2050	190,000 principal amount	178,084	132,673
RTX Corporation 04.500% Due 06/01/2042	185,000 principal amount	203,685	160,230
UnitedHealth Group Inc 4.450% Due 12/15/2048	20,000 principal amount	24,440	17,147
UnitedHealth Group Inc 4.750% Due 05/15/2052	17,000 principal amount	16,847	15,051
UnitedHealth Group Inc 5.875% Due 02/15/2053	14,000 principal amount	16,002	14,539
Verizon Communications 3.000% Due 03/22/2027	110,000 principal amount	102,617	104,074
Verizon Communications 3.550% Due 03/22/2051	42,000 principal amount	43,103	30,225
Verizon Communications 3.700% Due 03/22/2061	145,000 principal amount	147,770	102,309
Verizon Communications 3.400% Due 03/22/2041	300,000 principal amount	266,454	229,407
Verisk Analytics Inc 3.625% Due 05/15/2050	115,000 principal amount	97,680	82,699
Virginia Electric & Power Co 4.650% Due 08/15/2043	300,000 principal amount	330,920	260,331
Visa Inc 4.150% Due 12/14/2035	130,000 principal amount	150,693	121,315
WEC Energy Group Inc 1.375% Due 10/15/2027	100,000 principal amount	85,537	88,634
Wells Fargo & Company 3.900% Due 05/01/2045	175,000 principal amount	170,137	138,173
Wells Fargo & Company VAR% Due 04/04/2051	85,000 principal amount	110,203	77,428
Xcel Energy Inc 3.400% Due 06/01/2030	70,000 principal amount	62,749	62,836
Xstrata Finance Canada 5.300% Due 10/25/2042	105,000 principal amount	128,348	97,950
Xit Ltd 5.250% Due 12/15/2043	55,000 principal amount	72,797	50,722
		27,854,681	23,989,423

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current
State and Municipal Bonds			
Alabama Econ Settlement 04.263% Due 09/15/2032	150,000 principal amount	141,909	144,237
Bay Area CA Toll Auth Toll Bri 3.176% Due 04/01/2041	146,000 principal amount	118,491	115,489
California St Health FACS Fing 4.353% Due 06/01/2041	100,000 principal amount	100,000	89,353
California St Health FACS Fing 7.500% Due 04/01/2034	150,000 principal amount	221,115	173,129
Chicago Ill Met Wtr 5.720% Due 12/01/2038	140,000 principal amount	163,116	143,633
Connecticut St 4.607% Due 05/15/2029	110,000 principal amount	110,000	109,295
Dallas-Fort Worth TX International Arprt 4.087% Due 11/01/2051	105,000 principal amount	92,339	87,147
Michigan St Univ Revenues 4.165% Due 08/15/2122	45,000 principal amount	45,000	34,824
Municipal Elec Auth GA 6.637% Due 04/01/2057	94,000 principal amount	107,793	102,296
New York City NY Transitional 3.950% Due 08/01/2032	185,000 principal amount	176,159	171,928
Riverside Cnty Ca Pension Oblg 3.818% Due 02/15/2038	110,000 principal amount	106,220	100,422
Sales Tax Securitization Corp 4.736% Due 01/01/2030	110,000 principal amount	110,000	109,177
Texas Natural Gas Securitization 5.102% Due 04/01/2035	108,000 principal amount	109,358	108,191
Univ of California CA Rev 4.858% Due 05/15/2112	94,000 principal amount	130,366	82,352
		<u>1,731,866</u>	<u>1,571,473</u>
Mortgages			
Bank Series 2017 03.518% Due 07/15/2060	162,000 principal amount	155,140	152,962
Bank Series 2018 03.688% Due 02/15/2061	161,000 principal amount	155,233	151,921
Comm Mortgage Trust 2.826% Due 10/10/2049	105,880 principal amount	98,691	100,251
Federal National Mtg Association 5.000% Due 10/25/2052	86,143 principal amount	86,786	85,008
Federal Home Loan Mtg Corp 3.000% Due 01/25/2056	58,425 principal amount	54,908	53,075
JPMBB Commercial Mortgage Secu 3.227% Due 10/15/2048	157,000 principal amount	148,764	154,034
JPMorgan Mortgage Trust VAR% Due 10/25/2054	58,984 principal amount	58,512	58,783
Morgan Stanley Bamll Trust 3.306% Due 04/15/2048	99,000 principal amount	94,622	96,870
Morgan Stanley Bamll Trust 3.732% Due 05/15/2048	64,000 principal amount	60,865	62,477
PG&E Wildfire Recovery 3.594% Due 06/01/2030	68,006 principal amount	64,801	64,995
PG&E Wildfire Recovery 4.022% Due 06/01/2033	119,700 principal amount	116,680	115,023
Texas Natural Gas Securitization 5.102% Due 04/01/2035	63,053 principal amount	63,053	62,978
United Air 2.700% Due 11/01/2033	121,192 principal amount	97,934	104,844
Wells Fargo Commercial Mtg Trust 3.637% Due 06/15/2048	161,000 principal amount	155,969	157,579
Wells Fargo Comm Mtge Trust 3.839% Due 09/15/2058	160,000 principal amount	152,131	155,842
Wells Fargo Commercial Mortgag 3.695% Due 11/15/2048	94,000 principal amount	90,277	91,421
Wells Fargo Commercial Mortgag 3.560% Due 01/15/2059	149,000 principal amount	142,516	143,845
Wells Fargo Commercial Mortgage 2.298% Due 04/15/2054	88,000 principal amount	75,928	79,237
		<u>1,872,810</u>	<u>1,891,145</u>
Asset Backed			
BMW Vehicle Lease Trust 5.160% Due 11/25/2025	99,531 principal amount	99,528	99,344
Domino's Pizza Master Issuer 2.662% Due 04/25/2051	127,398 principal amount	108,329	113,067
Ford Credit Auto Lease Trust 4.940% Due 03/15/2026	69,195 principal amount	69,194	69,022
General Motors Co 5.460% Due 06/17/2030	110,000 principal amount	109,952	110,922
GM Financial 1.560% Due 06/12/2034	125,000 principal amount	108,975	114,568
GM Financial 4.660% Due 02/16/2028	107,000 principal amount	106,984	106,062
Mercedes-Benz Auto 4.510% Due 11/15/2027	156,000 principal amount	155,981	154,415
Nextgear Floorplan Master 2.800% Due 03/15/2027	119,000 principal amount	112,357	116,619
PFS Financing Corp 00.000% Due 02/16/2027	104,000 principal amount	98,394	101,925
PFS Financing Corp 4.270% Due 08/16/2027	109,000 principal amount	107,093	107,452
Public Service New Hampshire 3.814% Due 02/01/2035	100,000 principal amount	93,555	93,565
Planet Fitness Master Issuer 06.237% Due 06/05/2054	97,000 principal amount	97,000	97,000
Small Business Administration 1.150% Due 07/01/2045	78,452 principal amount	62,636	61,066
Small Business Administration 1.170% Due 10/01/2045	63,163 principal amount	50,706	49,384
Small Business Administration 4.910% Due 01/01/2048	99,195 principal amount	99,195	97,854
Small Business Administration 4.610% Due 02/01/2048	105,018 principal amount	105,018	101,433
Small Business Administration 5.168% Due 03/01/2033	105,451 principal amount	105,451	105,533
Small Business Administration 4.480% Due 04/01/2048	106,249 principal amount	106,249	102,246
Small Business Administration 4.620% Due 05/01/2048	107,438 principal amount	107,438	103,956
Small Business Administration 2.180% Due 10/01/2032	56,192 principal amount	51,085	51,258
Small Business Administration 1.930% Due 12/01/2032	45,306 principal amount	40,841	40,326
Small Business Administration 2.740% Due 10/01/2034	34,506 principal amount	31,827	31,494

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current
Small Business Administration 2.980% Due 06/01/2035	45,626 principal amount	41,912	41,651
Small Business Administration 05.035% Due 03/10/2034	100,000 principal amount	99,805	99,424
Subway Funding LLC 06.028% Due 07/30/2054	40,000 principal amount	40,322	40,356
Tricon American Homes 1.499% Due 07/17/2038	112,295 principal amount	99,808	103,729
Verizon Master Trust 4.490% Due 01/22/2029	141,000 principal amount	140,970	139,252
Wendy's Funding LLC 3.783% Due 06/15/2049	77,861 principal amount	71,823	74,599
World Omni Auto 4.830% Due 05/15/2028	155,000 principal amount	154,974	154,092
		<u>\$ 2,677,402</u>	<u>\$ 2,681,614</u>
		<u>\$ 83,042,592</u>	<u>\$ 80,626,361</u>

* Party-in-interest

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
* Federated Hermes Government Money Market Fund	418,937 shares	\$ 418,937	\$ 418,937
Alternative Investments			
RREEF America Reit II Corp.	1,714,129 units	3,314,352	3,457,547
Neuberger Berman US Equity Index	26,993 units	1,277,277	1,714,129
		<u>4,591,629</u>	<u>5,171,676</u>
Mutual Funds			
Vanguard Total International Stock Index Fund	58,621 shares	6,598,657	7,584,910
Vanguard Index Tr Total Stock Market Portfolio Instl	91,373 shares	8,517,664	11,903,187
		<u>15,116,321</u>	<u>19,488,097</u>
U.S. Government Securities			
Federal Home Loan Mtg Corp 3.000% Due 01/01/2033	172,942 principal amount	166,376	162,282
Federal Home Loan Mtg Corp 2.500% Due 03/01/2035	57,768 principal amount	54,383	52,578
Federal Natl Mtg Assn 3.500% Due 07/01/2031	163,619 principal amount	160,385	157,790
Federal Natl Mtg Assn 2.000% Due 06/01/2036	106,205 principal amount	95,634	93,816
Federal Natl Mtg Assn 2.500% Due 06/01/2033	119,344 principal amount	112,221	111,529
US Treasury Note 2.000% Due 08/15/2051	1,665,000 principal amount	1,623,642	1,000,166
US Treasury Note 1.750% Due 08/15/2041	6,113,000 principal amount	5,708,504	4,039,348
US Treasury Note 2.250% Due 02/15/2052	1,226,000 principal amount	1,030,288	780,999
US Treasury Note 2.375% Due 02/15/2042	910,000 principal amount	763,121	662,453
US Treasury Note 3.000% Due 08/15/2052	4,290,000 principal amount	3,590,173	3,227,410
US Treasury Note 3.375% Due 08/15/2042	4,348,000 principal amount	3,902,273	3,672,364
US Treasury Note 3.875% Due 05/15/2043	735,000 principal amount	694,632	663,168
US Treasury Note 2.750% Due 08/15/2032	1,202,000 principal amount	1,101,411	1,069,636
US Treasury Note 3.625% Due 05/15/2053	655,000 principal amount	614,855	557,392
US Treasury Note 4.125% Due 08/15/2053	1,329,000 principal amount	1,235,189	1,237,578
US Treasury Note 3.875% Due 08/15/2043	1,403,000 principal amount	1,309,512	1,354,218
US Treasury Note 4.125% Due 02/15/2054	576,000 principal amount	549,789	548,461
US Treasury Note 4.375% Due 02/15/2044	391,000 principal amount	391,556	383,548
US Treasury Note 3.375% Due 05/15/2033	386,000 principal amount	366,666	357,729
US Treasury Note 3.875% Due 05/31/2028	716,000 principal amount	697,584	695,608
US Treasury Note 4.375% Due 08/15/2033	288,000 principal amount	275,494	277,065
US Treasury Note 4.375% Due 08/31/2028	651,000 principal amount	651,071	650,238
US Treasury Note 4.375% Due 11/30/2028	1,694,000 principal amount	1,732,816	1,693,729
US Treasury Note 4.000% Due 01/31/2029	1,324,000 principal amount	1,287,227	1,303,624
US Treasury Note 4.000% Due 02/15/2034	575,000 principal amount	562,968	558,112
US Treasury Note 0.125% Due 01/15/2030	94,000 principal amount	101,176	103,155
		<u>28,778,946</u>	<u>25,413,996</u>
Corporate Bonds			
AIA Group LTD 3.200% Due 03/11/2025			
AT&T Inc 2.300% Due 06/01/2027	120,000 principal amount	107,141	111,006
AT&T Inc 3.500% Due 09/15/2053	141,000 principal amount	135,270	95,716
AT&T Inc 3.550% Due 09/15/2055	195,000 principal amount	165,711	131,467
AT&T Inc 3.650% Due 09/15/2059	195,000 principal amount	187,094	130,771
Aptiv Plc/Aptiv Corp 3.250% Due 03/01/2032	80,000 principal amount	66,078	69,362
Abbvie Inc 4.400% Due 11/06/2042	130,000 principal amount	149,409	113,988
Abbvie Inc 3.200% Due 05/14/2026	110,000 principal amount	104,212	106,216
Abbvie Inc 4.250% Due 11/21/2049	100,000 principal amount	112,992	83,336
Abbvie Inc 5.400% Due 03/15/2054	55,000 principal amount	54,811	54,385
Advocate Health Corp 4.272% Due 08/15/2048	40,000 principal amount	49,714	34,345

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Air Lease Corp 3.250% Due 03/01/2025	110,000 principal amount	105,072	108,059
Alabama Power Co 3.700% Due 12/01/2047	125,000 principal amount	133,987	92,889
Alexandria Real Estate 3.375% Due 08/15/2031	70,000 principal amount	61,788	61,736
Amazon.com Inc 2.875% Due 05/12/2041	75,000 principal amount	74,449	55,139
Amazon.com Inc 3.450% Due 04/13/2029	70,000 principal amount	65,792	66,404
Amazon.com Inc 3.950% Due 04/13/2052	174,000 principal amount	162,443	139,899
Amgen Inc 5.650% Due 03/02/2053	20,000 principal amount	22,900	16,829
Amgen Inc 4.400% Due 05/01/2045	220,000 principal amount	221,225	216,665
Anheuser-Busch Co/InBev 4.700% Due 02/01/2036	255,000 principal amount	297,781	243,112
Anheuser-Busch Co/InBev 4.900% Due 02/01/2046	186,000 principal amount	211,723	171,485
Anthem Inc 3.700% Due 09/15/2049	120,000 principal amount	128,308	88,768
Elevance Health Inc Call 12/15/2053 UNSC 05.650% Due	132,000 principal amount	131,465	130,584
Aon Corp/Aon Global Hold 3.900% Due 02/28/2052	95,000 principal amount	93,562	70,340
Apple Inc 3.850% Due 08/04/2046	85,000 principal amount	86,147	69,319
Aptiv PLC Sedol BLR5N72 03.100% Due 12/01/2051	237,000 principal amount	141,925	144,726
Astrazeneca PLC 3.000% Due 05/28/2051	60,000 principal amount	60,107	40,195
Blue Cross Blue Shield 3.790% Due 05/01/2025	130,000 principal amount	124,437	127,722
BAE Systems PLC 1.900% Due 02/15/2031	110,000 principal amount	106,390	107,267
BHP Billiton FIN USA LTD 5.000% Due 09/30/2043	75,000 principal amount	95,196	69,979
BMW US Capital LLC 3.450% Due 04/01/2027	70,000 principal amount	66,347	67,100
Bank of America Corp VAR% Due 04/24/2038	275,000 principal amount	281,680	242,935
Bank of America Corp VAR% Due 12/20/2028	230,000 principal amount	209,038	216,274
Bank of America Corp VAR% Due 03/13/2052	52,000 principal amount	35,267	37,321
Bank of America Corp VAR% Due 04/22/2042	180,000 principal amount	180,308	135,446
Bank of Montreal 2.650% Due 03/08/2027	160,000 principal amount	146,722	149,995
Bank of New York Mellon Corp 1.600% Due 04/24/2025	110,000 principal amount	102,456	106,625
Berkshire Hathaway 2.850% Due 10/15/2050	125,000 principal amount	103,608	80,373
Blackstone Holdings 3.150% Due 10/02/2027	70,000 principal amount	63,489	65,645
Blackstone Holdings 1.600% Due 03/30/2031	90,000 principal amount	66,366	70,925
Blackstone Holdings 3.200% Due 01/30/2052	225,000 principal amount	197,854	147,778
Boston Properties LP 2.750% Due 10/01/2026	70,000 principal amount	62,595	65,319
BP Cap Markets America 3.379% Due 02/08/2061	95,000 principal amount	92,385	62,366
Bristol-Myers Squibb Co 4.550% Due 02/20/2048	19,000 principal amount	22,992	16,281
Bristol-Myers Squibb Co 5.550% Due 02/22/2054	48,000 principal amount	47,812	47,322
Broadcom Inc 3.750% Due 02/15/2051	75,000 principal amount	74,209	55,853
Broadcom Inc 3.500% Due 02/15/2041	195,000 principal amount	160,348	149,477
Broadcom Inc 4.000% Due 04/15/2029	70,000 principal amount	63,978	66,692
Brookfield Finance Inc 02.340% Due 01/30/2032	54,000 principal amount	43,092	43,316
Burlingtn North Santa Fe 2.875% Due 06/15/2052	155,000 principal amount	149,606	97,881
Burlingtn North Santa Fe 4.450% Due 01/15/2053	80,000 principal amount	75,801	68,009
Burlingtn North Santa Fe 5.500% Due 03/15/2055	73,000 principal amount	72,613	73,133
Cigna Corp 3.400% Due 03/01/2027	90,000 principal amount	84,769	86,045
Cigna Corp 3.400% Due 03/15/2051	150,000 principal amount	148,947	101,964
CNH Industrial Cap 1.450% Due 07/15/2026	120,000 principal amount	106,608	110,944
CSX Corp 3.350% Due 09/15/2049	25,000 principal amount	25,708	17,601
CSL Finance PLC Ser 4.750% Due 04/27/2052	90,000 principal amount	89,743	79,396
CVS Health Corp 4.780% Due 03/25/2038	220,000 principal amount	232,269	196,420
CVS Health Corp 4.250% Due 04/01/2050	105,000 principal amount	121,142	79,879
Canadian Natl Railway 6.200% Due 06/01/2036	85,000 principal amount	115,643	92,007
Canadian Natl Resources 04.950% Due 9/15/2035	80,000 principal amount	95,890	69,418
Canadian Pacific RR Co 4.800% Due 09/15/2035	80,000 principal amount	96,172	76,056
Canadian Pacific RR Co 6.125% Due 09/15/2115	80,000 principal amount	112,697	81,266
Canadian Pacific RR Co 4.200% Due 11/15/2069	85,000 principal amount	95,724	64,504
Capital One Financial Co VAR% Due 05/10/2028	70,000 principal amount	68,082	69,007
Carlyle Finance LLC 5.650% Due 09/15/2048	98,000 principal amount	128,655	94,101
Caterpillar Inc 3.803% Due 08/15/2042	68,000 principal amount	76,426	55,129
Charter Comm Opt LLC/CAP 4.908% Due 07/23/2025	35,000 principal amount	34,404	34,660
Charter Comm Opt LLC/CAP 6.384% Due 10/23/2035	75,000 principal amount	93,682	73,125
Charter Comm Opt LLC/CAP 6.484% Due 10/23/2045	185,000 principal amount	214,251	168,975

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Charter Comm Opt LLC/CAP 5.375% Due 05/01/2047	130,000 principal amount	148,025	103,858
Charter Comm Opt LLC/CAP 6.100% Due 06/01/2029	89,000 principal amount	88,950	89,291
Chevron Corp 3.078% Due 05/11/2050	75,000 principal amount	76,418	51,193
Chubb Corp 6.500% Due 05/15/2038	125,000 principal amount	163,210	139,271
Cincinnati Finl Corp 6.125% Due 11/01/2034	115,000 principal amount	152,629	119,753
Cisco Systems Inc 5.900% Due 02/15/2039	25,000 principal amount	34,692	26,588
Cisco Systems Inc 5.300% Due 02/26/2054	46,000 principal amount	45,815	45,053
Citigroup Inc 8.125% Due 07/15/2039	141,000 principal amount	166,430	176,267
Citigroup Inc VAR% Due 04/24/2048	37,000 principal amount	32,031	30,810
Citigroup Inc VAR% Due 01/24/2039	80,000 principal amount	80,316	67,019
Citigroup Inc VAR% Due 01/29/2031	80,000 principal amount	65,925	69,664
Citigroup Inc VAR% Due 01/28/2027	200,000 principal amount	174,946	186,530
Columbia Pipelines 063036% Due 11/15/2033	70,000 principal amount	70,025	71,534
Comcast Corp 02.887% Due 11/01/2051	265,000 principal amount	208,984	165,331
Comcast Corp 2.987% Due 11/01/2063	250,000 principal amount	224,038	146,720
Commonspirit Health 6.073% Due 11/01/2027	36,000 principal amount	37,064	36,849
Commonwealth Edison Co 3.700% Due 03/01/2045	105,000 principal amount	113,549	80,048
Conocophillips Company 4.025% Due 03/15/2062	165,000 principal amount	188,948	123,828
Consumers Energy Co 3.500% Due 08/01/2051	105,000 principal amount	113,625	76,999
Cox Communications Inc 4.500% Due 06/30/2043	57,000 principal amount	56,796	45,772
Cox Communications Inc 3.350% Due 09/15/2026	200,000 principal amount	187,776	191,200
Cox Communications Inc 3.600% Due 06/15/2051	75,000 principal amount	75,213	50,887
DTE Energy Co 1.050% Due 06/01/2025	120,000 principal amount	109,162	115,058
DTE Energy Co 5.850% Due 06/01/2034	81,000 principal amount	80,939	82,173
Deere & Company 3.750% Due 04/15/2050	100,000 principal amount	115,616	78,385
Diamondback Energy Inc 05.750% Due 04/18/2054	94,000 principal amount	93,960	91,127
Walt Disney Company 2.750% Due 09/01/2049	110,000 principal amount	94,279	69,874
Duke Energy Corp 5.000% Due 08/15/2052	107,000 principal amount	100,656	92,954
Duke Energy Carolinas 5.300% Due 02/15/2040	175,000 principal amount	199,589	169,055
Elevance Health Inc 4.750% Due 02/15/2033	111,000 principal amount	110,824	107,189
Emerson Electric Co 2.800% Due 12/21/2051	130,000 principal amount	87,606	81,722
Energy Transfer Partners 5.150% Due 02/01/2043	250,000 principal amount	244,980	218,798
Energy Transfer Partners 5.750% Due 02/15/2033	70,000 principal amount	69,088	70,721
Entergy Corp 3.750% Due 06/15/2050	70,000 principal amount	73,307	49,484
Enterprise Products 3.950% Due 02/15/2027	70,000 principal amount	67,462	68,006
Enterprise Products 4.800% Due 02/01/2049	220,000 principal amount	240,766	195,122
Exelon Corp 5.625% Due 06/15/2035	205,000 principal amount	230,799	204,561
Exxon Mobil Corporation 4.114% Due 03/01/2046	65,000 principal amount	73,941	53,700
Exxon Mobil Corporation 4.327% Due 03/19/2050	60,000 principal amount	71,761	50,528
Florida Power & Light Co 4.050% Due 10/01/2044	145,000 principal amount	168,252	119,313
Florida Power Corp 6.400% Due 06/15/2038	95,000 principal amount	133,447	101,799
Ford Credit Auto Lease Trust 4.940% Due 03/15/2026	134,000 principal amount	103,085	110,742
GA Global Funding Trust 3.850% Due 04/11/2025	150,000 principal amount	144,311	147,605
GATX Corp 06.050% Due 03/15/2034	66,000 principal amount	67,678	67,490
General Motors Co 5.950% Due 04/01/2049	70,000 principal amount	91,631	67,939
General Motors Financial Co 2.400% Due 10/15/2028	130,000 principal amount	108,516	114,886
Goldman Sachs Group Inc 6.250% Due 02/01/2041	158,000 principal amount	195,527	167,771
Goldman Sachs Group Inc VAR% Due 06/05/2028	160,000 principal amount	151,264	151,814
Goldman Sachs Group Inc VAR% Due 04/22/2042	46,000 principal amount	33,773	34,009
Goldman Sachs Group Inc VAR% Due 07/21/2042	110,000 principal amount	104,185	77,244
Goldman Sachs Group Inc VAR% Due 10/31/2038	127,000 principal amount	101,556	108,007
HCP Inc 3.250% Due 07/15/2026	110,000 principal amount	104,271	105,350
Health Care Service Inc 3.200% Due 06/01/2050	115,000 principal amount	111,882	74,273
Home Depot Inc 3.350% Due 04/15/2050	205,000 principal amount	198,145	145,597
Honeywell International 05.250% Due 03/01/2054	151,000 principal amount	150,660	146,523
Intel Corp 3.200% Due 08/12/2061	55,000 principal amount	53,438	33,919
Intel Corp 4.900% Due 08/05/2052	45,000 principal amount	44,909	39,665
Intel Corp 4.875% Due 02/10/2028	111,000 principal amount	110,908	110,588
Intercontinental Exchange 3.000% Due 06/15/2050	95,000 principal amount	91,751	61,830
JPMorgan Chase & Co 5.600% Due 07/15/2041	75,000 principal amount	99,258	76,283

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
JPMorgan Chase & Co VAR% Due 07/24/2038	285,000 principal amount	282,446	244,325
JPMorgan Chase & Co VAR% Due 11/15/2048	68,000 principal amount	56,379	54,019
JPMorgan Chase & Co VAR% Due 01/23/2049	59,000 principal amount	43,872	46,484
JPMorgan Chase VAR% Due 07/23/2029	220,000 principal amount	206,021	211,719
KLA-Tencor Corp 5.000% Due 03/15/2049	70,000 principal amount	91,086	65,494
KLA-Tencor Corp 4.950% Due 07/15/2052	16,000 principal amount	15,960	14,866
KKR Group Fin Co VI LLC 3.750% Due 07/01/2029	90,000 principal amount	81,624	84,354
KKR Group Fin Co X LLC 3.250% Due 12/15/2051	140,000 principal amount	132,892	91,802
Kinder Morgan Inc /Delaware 5.050% Due 02/15/2046	145,000 principal amount	167,377	126,904
Kroger Co 4.450% Due 02/01/2047	95,000 principal amount	111,422	78,351
Liberty Mutual Group Inc 3.125% Due 02/01/2029	70,000 principal amount	66,129	68,242
Liberty Mutual Group Inc 3.951% Due 10/15/2050	39,000 principal amount	41,811	28,356
Eli Lilly & Co 05.100% Due 02/09/2064	114,000 principal amount	113,864	108,881
Lockheed Martin Corp 4.700% Due 05/15/2046	120,000 principal amount	149,533	107,970
Lowe's Cos Inc 4.000% Due 04/15/2025	39,000 principal amount	38,283	38,520
Lowe's Cos Inc 4.500% Due 04/15/2030	70,000 principal amount	67,409	67,930
Lowe's Cos Inc 2.800% Due 09/15/2041	120,000 principal amount	112,252	82,357
Lowe's Cos Inc 5.800% Due 09/15/2062	148,000 principal amount	147,371	143,887
MPLX LP 5.500% Due 02/15/2049	115,000 principal amount	118,696	106,083
Macquarie Group Ltd VAR% Due 01/12/2027	150,000 principal amount	131,252	140,408
WarnerMedia Holdings Inc 4.054% Due 03/15/2029	70,000 principal amount	61,016	64,644
WarnerMedia Holdings Inc 5.050% Due 03/15/2042	88,000 principal amount	88,000	71,580
WarnerMedia Holdings Inc 5.391% Due 03/15/2062	183,000 principal amount	147,818	142,826
ManuLife Financial Corp 3.703% Due 03/16/2032	50,000 principal amount	44,809	45,551
Marathon Petroleum Corp 6.500% Due 03/01/2041	55,000 principal amount	73,790	57,241
Markel Group Inc 06.000% Due 05/16/2054	92,000 principal amount	92,190	91,053
Marsh & McLennan Cos inc 4.375% Due 03/15/2029	40,000 principal amount	38,847	39,078
Marsh & McLennan Cos inc 4.900% Due 03/15/2049	85,000 principal amount	109,695	76,054
Massachusetts Electric 5.900% Due 11/15/2039	115,000 principal amount	148,278	113,574
Mass Mutual Life Ins Co 3.375% Due 04/15/2050	90,000 principal amount	91,654	61,486
McDonald's Corp 3.625% Due 09/01/2049	105,000 principal amount	110,418	76,109
Metlife Inc 4.721% Due 12/15/2044	160,000 principal amount	144,171	140,914
Metlife Inc 5.000% Due 07/15/2052	107,000 principal amount	105,719	97,475
Microsoft Corp 2.921% Due 03/17/2052	240,000 principal amount	210,654	162,924
MidAmerican Energy Holdings 6.125% Due 04/01/2036	240,000 principal amount	301,514	251,160
MidAmerican Energy Holdings 5.300% Due 02/01/055	28,000 principal amount	27,881	26,649
Moody's Corporation 5.250% Due 07/15/2044	120,000 principal amount	116,816	114,869
Morgan Stanley 4.300% Due 01/27/2045	190,000 principal amount	203,616	160,998
Morgan Stanley VAR% Due 04/20/2028	160,000 principal amount	152,750	155,474
Morgan Stanley VAR% Due 02/01/2029	67,000 principal amount	66,999	66,735
NXP BV 3.150% Due 05/01/2027	160,000 principal amount	146,744	151,288
NY & Presbyterian Hosp 4.763% Due 08/01/2116	90,000 principal amount	79,205	75,390
New York Life Insurance Co 5.875% Due 05/15/2033	60,000 principal amount	77,270	61,943
New York Life Insurance 3.750% Due 05/15/2050	70,000 principal amount	76,396	52,263
New York Life Global FDG 2.000% Due 01/22/2025	160,000 principal amount	150,942	156,930
Norfolk Southern Corp 4.050% Due 08/15/2052	95,000 principal amount	109,407	73,311
Norfolk Southern Corp 3.800% Due 08/01/2028	130,000 principal amount	124,690	124,415
Norfolk Southern Corp 5.100% Due 08/01/2118	60,000 principal amount	76,172	50,619
Northern States Power 6.200% Due 07/01/2037	260,000 principal amount	335,163	277,410
Northrop Grumman Corp 3.850% Due 04/15/2045	120,000 principal amount	131,144	93,494
Northrop Grumman Corp 3.250% Due 09/15/052	70,000 principal amount	64,911	65,925
Northrop Grumman Corp 4.950% Due 01/15/2028	31,000 principal amount	29,573	27,884
Nstar Electric Co 04.950% Due 09/15/2052	80,000 principal amount	66,632	71,866
Oncor Electric Delivery 5.250% Due 09/30/2040	60,000 principal amount	61,298	57,712
Oracle Corp 4.000% Due 07/15/2046	115,000 principal amount	113,658	87,700
Oracle Corp 4.000% Due 11/15/2047	118,000 principal amount	79,432	89,335
Oracle Corp 3.950% Due 03/25/2051	150,000 principal amount	123,082	110,907
Oracle Corp 1.650% Due 03/25/2026	170,000 principal amount	152,760	159,350

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current
PG&E Wildfire Recovery 3.594% Due 06/01/2030	80,000 principal amount	75,214	71,814
PG&E Wildfire Recovery 4.022% Due 06/01/2033	120,000 principal amount	115,559	115,193
PNC Financial Services VAR% Due 01/24/2034	112,000 principal amount	112,000	108,254
PNC Financial Services VAR% Due 08/18/2034	47,000 principal amount	47,000	48,174
PPL Electric Utilities 4.125% Due 06/15/2044	115,000 principal amount	130,188	94,959
PacificCorp 3.300% Due 03/15/2051	150,000 principal amount	151,279	96,945
Penske Truck Leasing 4.450% Due 01/29/2026	59,000 principal amount	58,927	58,502
Phillips 66 4.650% Due 11/15/2034	145,000 principal amount	150,123	134,914
Phillips 66 Co 3.550% Due 10/01/2026	70,000 principal amount	65,939	67,593
Phillips 66 4.680% Due 02/15/2045	115,000 principal amount	131,279	98,079
Piedmont Natural Gas Co 3.350% Due 06/01/2050	95,000 principal amount	94,467	62,339
Prudential Financial Inc 3.905% Due 12/07/2047	135,000 principal amount	151,240	103,700
Publco Elec & Gas 3.650% Due 09/02/2042	70,000 principal amount	75,431	54,874
Cooperative Rabobank UA VAR% Due 09/24/2026	250,000 principal amount	221,850	236,380
RTX Corporation 01.900% Due 09/01/2031	110,000 principal amount	86,724	88,266
RTX Corporation 05.375% Due 08/27/2052	71,000 principal amount	70,874	67,422
Rio Tinto Fin USA Ltd 5.200% Due 11/02/2040	66,000 principal amount	69,643	63,933
Rogers Communications Inc 5.000% DUE 03/15/2044	125,000 principal amount	146,827	111,719
Rogers Com 4.550% Due 03/15/2052	81,000 principal amount	80,123	66,127
Royal Bank of Canada 3.625% Due 05/04/2027	90,000 principal amount	85,924	86,367
Ryder System Inc 1.750% Due 09/01/2026	100,000 principal amount	88,630	92,523
S&P Global Inc 3.250% Due 12/01/2049	20,000 principal amount	20,910	14,077
San Diego G&E 3.320% Due 04/15/2050	90,000 principal amount	91,241	61,218
Schlumberger Hldings Corp 3.900% Due 05/17/2028	70,000 principal amount	65,654	66,851
Charles Schwab Corp VAR% Due 05/19/2034	104,000 principal amount	104,000	106,030
Sempra Energy 6.000% Due 10/15/2039	130,000 principal amount	149,248	131,505
Shell International Fin 3.750% Due 09/12/2046	210,000 principal amount	227,970	162,275
Simon Property Group Lp 3.300% Due 01/15/2026	110,000 principal amount	104,920	106,583
Simon Property Group Lp 4.250% Due 11/30/2046	100,000 principal amount	114,178	80,275
Simon Property Group Lp 5.850% Due 03/08/2053	160,000 principal amount	158,570	159,072
Snap-On Inc 3.100% Due 05/01/2050	110,000 principal amount	111,885	74,885
T-Mobile USA Inc 2.250% Due 02/15/2026	123,000 principal amount	109,194	113,587
T-Mobile USA Inc 5.650% Due 01/15/2053	169,000 principal amount	168,710	166,495
Take-Two Interactive Soft 3.550% Due 04/14/2025	130,000 principal amount	125,533	127,867
Texas Instruments Inc 5.050% Due 05/18/2063	87,000 principal amount	86,275	80,852
Textron Inc 3.875% Due 03/01/2025	110,000 principal amount	107,314	108,578
Toronto-Dominion Bank 3.200% Due 03/10/2032	100,000 principal amount	86,765	86,536
TransCanada Pipelines 4.875% Due 05/15/2048	130,000 principal amount	135,383	114,171
Transcont Gas Pipeline 4.600% Due 03/15/2048	95,000 principal amount	110,701	80,883
Ubs Group Ag 4.125% Due 04/15/2026	200,000 principal amount	193,036	194,934
Union Pacific Corp 03.250% Due 02/05/2050	190,000 principal amount	178,084	132,673
RTX Corporation 04.500% Due 06/01/2042	185,000 principal amount	203,685	160,230
UnitedHealth Group Inc 4.450% Due 12/15/2048	20,000 principal amount	24,440	17,147
UnitedHealth Group Inc 4.750% Due 05/15/2052	17,000 principal amount	16,847	15,051
UnitedHealth Group Inc 5.875% Due 02/15/2053	14,000 principal amount	16,002	14,539
Verizon Communications 3.000% Due 03/22/2027	110,000 principal amount	102,617	104,074
Verizon Communications 3.550% Due 03/22/2051	42,000 principal amount	43,103	30,225
Verizon Communications 3.700% Due 03/22/2061	145,000 principal amount	147,770	102,309
Verizon Communications 3.400% Due 03/22/2041	300,000 principal amount	266,454	229,407
Verisk Analytics Inc 3.625% Due 05/15/2050	115,000 principal amount	97,680	82,699
Virginia Electric & Power Co 4.650% Due 08/15/2043	300,000 principal amount	330,920	260,331
Visa Inc 4.150% Due 12/14/2035	130,000 principal amount	150,693	121,315
WEC Energy Group Inc 1.375% Due 10/15/2027	100,000 principal amount	85,537	88,634
Wells Fargo & Company 3.900% Due 05/01/2045	175,000 principal amount	170,137	138,173
Wells Fargo & Company VAR% Due 04/04/2051	85,000 principal amount	110,203	77,428
Xcel Energy Inc 3.400% Due 06/01/2030	70,000 principal amount	62,749	62,836
Xstrata Finance Canada 5.300% Due 10/25/2042	105,000 principal amount	128,348	97,950
Xit Ltd 5.250% Due 12/15/2043	55,000 principal amount	72,797	50,722
		27,854,681	23,989,423

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current
State and Municipal Bonds			
Alabama Econ Settlement 04.263% Due 09/15/2032	150,000 principal amount	141,909	144,237
Bay Area CA Toll Auth Toll Bri 3.176% Due 04/01/2041	146,000 principal amount	118,491	115,489
California St Health FACS Fing 4.353% Due 06/01/2041	100,000 principal amount	100,000	89,353
California St Health FACS Fing 7.500% Due 04/01/2034	150,000 principal amount	221,115	173,129
Chicago Ill Met Wtr 5.720% Due 12/01/2038	140,000 principal amount	163,116	143,633
Connecticut St 4.607% Due 05/15/2029	110,000 principal amount	110,000	109,295
Dallas-Fort Worth TX International Arprt 4.087% Due 11/01/2051	105,000 principal amount	92,339	87,147
Michigan St Univ Revenues 4.165% Due 08/15/2122	45,000 principal amount	45,000	34,824
Municipal Elec Auth GA 6.637% Due 04/01/2057	94,000 principal amount	107,793	102,296
New York City NY Transitional 3.950% Due 08/01/2032	185,000 principal amount	176,159	171,928
Riverside Cnty Ca Pension Oblg 3.818% Due 02/15/2038	110,000 principal amount	106,220	100,422
Sales Tax Securitization Corp 4.736% Due 01/01/2030	110,000 principal amount	110,000	109,177
Texas Natural Gas Securitization 5.102% Due 04/01/2035	108,000 principal amount	109,358	108,191
Univ of California CA Rev 4.858% Due 05/15/2112	94,000 principal amount	130,366	82,352
		<u>1,731,866</u>	<u>1,571,473</u>
Mortgages			
Bank Series 2017 03.518% Due 07/15/2060	162,000 principal amount	155,140	152,962
Bank Series 2018 03.688% Due 02/15/2061	161,000 principal amount	155,233	151,921
Comm Mortgage Trust 2.826% Due 10/10/2049	105,880 principal amount	98,691	100,251
Federal National Mtg Association 5.000% Due 10/25/2052	86,143 principal amount	86,786	85,008
Federal Home Loan Mtg Corp 3.000% Due 01/25/2056	58,425 principal amount	54,908	53,075
JPMBB Commercial Mortgage Secu 3.227% Due 10/15/2048	157,000 principal amount	148,764	154,034
JPMorgan Mortgage Trust VAR% Due 10/25/2054	58,984 principal amount	58,512	58,783
Morgan Stanley Bamll Trust 3.306% Due 04/15/2048	99,000 principal amount	94,622	96,870
Morgan Stanley Bamll Trust 3.732% Due 05/15/2048	64,000 principal amount	60,865	62,477
PG&E Wildfire Recovery 3.594% Due 06/01/2030	68,006 principal amount	64,801	64,995
PG&E Wildfire Recovery 4.022% Due 06/01/2033	119,700 principal amount	116,680	115,023
Texas Natural Gas Securitization 5.102% Due 04/01/2035	63,053 principal amount	63,053	62,978
United Air 2.700% Due 11/01/2033	121,192 principal amount	97,934	104,844
Wells Fargo Commercial Mtg Trust 3.637% Due 06/15/2048	161,000 principal amount	155,969	157,579
Wells Fargo Commll Mtge Trust 3.839% Due 09/15/2058	160,000 principal amount	152,131	155,842
Wells Fargo Commercial Mortgag 3.695% Due 11/15/2048	94,000 principal amount	90,277	91,421
Wells Fargo Commercial Mortgag 3.560% Due 01/15/2059	149,000 principal amount	142,516	143,845
Wells Fargo Commercial Mortgage 2.298% Due 04/15/2054	88,000 principal amount	75,928	79,237
		<u>1,872,810</u>	<u>1,891,145</u>
Asset Backed			
BMW Vehicle Lease Trust 5.160% Due 11/25/2025	99,531 principal amount	99,528	99,344
Domino's Pizza Master Issuer 2.662% Due 04/25/2051	127,398 principal amount	108,329	113,067
Ford Credit Auto Lease Trust 4.940% Due 03/15/2026	69,195 principal amount	69,194	69,022
General Motors Co 5.460% Due 06/17/2030	110,000 principal amount	109,952	110,922
GM Financial 1.560% Due 06/12/2034	125,000 principal amount	108,975	114,568
GM Financial 4.660% Due 02/16/2028	107,000 principal amount	106,984	106,062
Mercedes-Benz Auto 4.510% Due 11/15/2027	156,000 principal amount	155,981	154,415
Nextgear Floorplan Master 2.800% Due 03/15/2027	119,000 principal amount	112,357	116,619
PFS Financing Corp 00.000% Due 02/16/2027	104,000 principal amount	98,394	101,925
PFS Financing Corp 4.270% Due 08/16/2027	109,000 principal amount	107,093	107,452
Public Service New Hampshire 3.814% Due 02/01/2035	100,000 principal amount	93,555	93,565
Planet Fitness Master Issuer 06.237% Due 06/05/2054	97,000 principal amount	97,000	97,000
Small Business Administration 1.150% Due 07/01/2045	78,452 principal amount	62,636	61,066
Small Business Administration 1.170% Due 10/01/2045	63,163 principal amount	50,706	49,384
Small Business Administration 4.910% Due 01/01/2048	99,195 principal amount	99,195	97,854
Small Business Administration 4.610% Due 02/01/2048	105,018 principal amount	105,018	101,433
Small Business Administration 5.168% Due 03/01/2033	105,451 principal amount	105,451	105,533
Small Business Administration 4.480% Due 04/01/2048	106,249 principal amount	106,249	102,246
Small Business Administration 4.620% Due 05/01/2048	107,438 principal amount	107,438	103,956
Small Business Administration 2.180% Due 10/01/2032	56,192 principal amount	51,085	51,258
Small Business Administration 1.930% Due 12/01/2032	45,306 principal amount	40,841	40,326
Small Business Administration 2.740% Due 10/01/2034	34,506 principal amount	31,827	31,494

Do it Best Corp. Restated Retirement Plan
EIN 35-0792867 PN 002
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
June 30, 2024

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current
Small Business Administration 2.980% Due 06/01/2035	45,626 principal amount	41,912	41,651
Small Business Administration 05.035% Due 03/10/2034	100,000 principal amount	99,805	99,424
Subway Funding LLC 06.028% Due 07/30/2054	40,000 principal amount	40,322	40,356
Tricon American Homes 1.499% Due 07/17/2038	112,295 principal amount	99,808	103,729
Verizon Master Trust 4.490% Due 01/22/2029	141,000 principal amount	140,970	139,252
Wendy's Funding LLC 3.783% Due 06/15/2049	77,861 principal amount	71,823	74,599
World Omni Auto 4.830% Due 05/15/2028	155,000 principal amount	154,974	154,092
		<u>\$ 2,677,402</u>	<u>\$ 2,681,614</u>
		<u>\$ 83,042,592</u>	<u>\$ 80,626,361</u>

* Party-in-interest

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24 Change in Actuarial Assumptions

The assumed plan-related expenses added to the target normal cost were updated to \$99,360 for the 2023 plan year.

Plan Name:	Do it Best Corp. Restated Retirement Plan
EIN / PN:	35-0792867/002
Plan Sponsor:	Do it Best Corp.
Valuation Date:	July 1, 2023