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| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2023</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| A                                                                                          | This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan</div><div><input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div><input checked="" type="checkbox"/> a single-employer plan</div><div><input type="checkbox"/> a DFE (specify) _____</div><div><input type="checkbox"/> the first return/report</div><div><input type="checkbox"/> the final return/report</div><div><input type="checkbox"/> an amended return/report</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months)</div></div> |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| D                                                                                          | Check box if filing under: <div><div><input checked="" type="checkbox"/> Form 5558</div><div><input type="checkbox"/> automatic extension</div><div><input type="checkbox"/> the DFVC program</div><div><input checked="" type="checkbox"/> special extension (enter description) STORM RELIEF</div></div>                                                                                                                                                                                                                                                                                                                                                                               |
| E                                                                                          | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|         |                                                                                                                                                                                                                                                                                                                       |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                                                                                                                                |
| 1a      | Name of plan<br>GOSSETT MOTORS 401(K) PLAN                                                                                                                                                                                                                                                                            |
| 1b      | Three-digit plan number (PN) ▶ 001                                                                                                                                                                                                                                                                                    |
| 1c      | Effective date of plan<br>01/01/1996                                                                                                                                                                                                                                                                                  |
| 2a      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>GOSSETT MOTORS<br><br>1900 COVINGTON PIKE<br>MEMPHIS, TN 38128 |
| 2b      | Employer Identification Number (EIN)<br>62-1236154                                                                                                                                                                                                                                                                    |
| 2c      | Plan Sponsor's telephone number<br>901-388-8989                                                                                                                                                                                                                                                                       |
| 2d      | Business code (see instructions)<br>441110                                                                                                                                                                                                                                                                            |

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. | 04/29/2025 | AL GOSSETT                                                   |
|           | 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                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                                                                                                  |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                                                                                                 |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>5</b> 737                                                                                                                                                                                                                                                                                                                      |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <b>6a(1)</b> 417<br><b>6a(2)</b> 407<br><b>6b</b> 0<br><b>6c</b> 235<br><b>6d</b> 642<br><b>6e</b> 0<br><b>6f</b> 642<br><b>6g(1)</b> 636<br><b>6g(2)</b> 540<br><b>6h</b> 73 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>7</b>                                                                                                                                                                                                                                                                                                                          |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2S 2T 3B 3D 3H

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

|                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br><b>(1)</b> <input type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br><b>(1)</b> <input type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

**a Pension Schedules**

- (1)** ☒ **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 \_\_\_\_\_

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

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023 |                                                      |     |
| A Name of plan<br>GOSSETT MOTORS 401(K) PLAN                                               | B Three-digit plan number (PN) ▶                     | 001 |
|                                                                                            |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>GOSSETT MOTORS                   | D Employer Identification Number (EIN)<br>62-1236154 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| 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 |
| MID ATLANTIC TRUST COMPANY                                                                                 |
| 27-3169253                                                                                                 |

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

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

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

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

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

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

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

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

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

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

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD  
GREENWOOD VILLAGE, CO 80111

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 64                     | RECORDKEEPER                                                                                      | 41156                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

EPIC RETIREMENT PLAN SERVICES

16-1450952

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 37 38               | NONE                                                                                              | 37444                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

ONEDIGITAL INVESTMENT ADVISORS LLC

11101 SWITZER RD  
STE 200  
OVERLAND PARK, KS 66210

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 27                     | INVESTMENT ADVISOR                                                                                | 8396                                                                   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

**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<br>(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<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                              |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------|--|
| <div>SCHEDULE D</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> |  | <div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> |  | <div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection.</div>     |  |
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| A Name of plan<br>GOSSETT MOTORS 401(K) PLAN                                                                                                                                                 |  |                                                                                                                                                                                                                                   |  | B Three-digit plan number (PN) ▶ 001                                                                |  |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500<br>GOSSETT MOTORS                                                                                                              |  |                                                                                                                                                                                                                                   |  | D Employer Identification Number (EIN)<br>62-1236154                                                |  |
| Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)<br>(Complete as many entries as needed to report all interests in DFEs)             |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL PRESERVATION FUND                                                                                                                            |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a): FEDERATED INVESTORS TRUST COMPANY                                                                                                                 |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN 22-2712853-001                                                                                                                                                                      |  | d Entity code C                                                                                                                                                                                                                   |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 511185 |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)        |  |
| a Name of MTIA, CCT, PSA, or 103-12 IE:                                                                                                                                                      |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| b Name of sponsor of entity listed in (a):                                                                                                                                                   |  |                                                                                                                                                                                                                                   |  |                                                                                                     |  |
| c EIN-PN                                                                                                                                                                                     |  | d Entity code                                                                                                                                                                                                                     |  | e Dollar value of interest in MTIA, CCT, PSA, or 103-12                                             |  |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
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code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

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

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

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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>2023</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>This Form is Open to Public Inspection</b> |

|                                                                                            |                                         |                                                             |
|--------------------------------------------------------------------------------------------|-----------------------------------------|-------------------------------------------------------------|
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023 |                                         |                                                             |
| <b>A</b> Name of plan<br>GOSSETT MOTORS 401(K) PLAN                                        | <b>B</b> Three-digit plan number (PN) ▶ | 001                                                         |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>GOSSETT MOTORS            |                                         |                                                             |
|                                                                                            |                                         | <b>D</b> Employer Identification Number (EIN)<br>62-1236154 |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |                              |                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------------------|------------------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                               |                              |                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                 | <b>(a) Beginning of Year</b> | <b>(b) End of Year</b> |
| <b>a</b> Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>                     |                              | 21723                  |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                              |                        |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1b(1)</b>                  |                              |                        |
| <b>(2)</b> Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1b(2)</b>                  |                              |                        |
| <b>(3)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(3)</b>                  |                              |                        |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                              |                        |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(1)</b>                  |                              | 321641                 |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>                  |                              |                        |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                              |                        |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b>               |                              |                        |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b>               |                              |                        |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                              |                        |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b>               |                              |                        |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(4)(B)</b>               |                              |                        |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>                  |                              |                        |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>                  |                              |                        |
| <b>(7)</b> Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(7)</b>                  |                              |                        |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(8)</b>                  | 346771                       | 415828                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>1c(9)</b>                  | 906178                       | 511185                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>                 |                              |                        |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(11)</b>                 |                              |                        |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>                 |                              |                        |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(13)</b>                 | 8652746                      | 11338793               |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(14)</b>                 |                              |                        |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>                 |                              |                        |

|                                                                           |              |                       |                 |
|---------------------------------------------------------------------------|--------------|-----------------------|-----------------|
| <b>1d</b> Employer-related investments:                                   |              | (a) Beginning of Year | (b) End of Year |
| (1) Employer securities .....                                             | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                          | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....        | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b>    | 9905695               | 12609170        |
| <b>Liabilities</b>                                                        |              |                       |                 |
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b>    |                       |                 |
| <b>h</b> Operating payables .....                                         | <b>1h</b>    |                       |                 |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b>    |                       |                 |
| <b>j</b> Other liabilities .....                                          | <b>1j</b>    |                       |                 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b>    | 0                     | 0               |
| <b>Net Assets</b>                                                         |              |                       |                 |
| <b>l</b> Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>    | 9905695               | 12609170        |

**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.

|                                                                                                            |                 |            |           |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>Income</b>                                                                                              |                 | (a) Amount | (b) Total |
| <b>a</b> Contributions:                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: (A) Employers .....                                               | <b>2a(1)(A)</b> | 116085     |           |
| (B) Participants .....                                                                                     | <b>2a(1)(B)</b> | 1429204    |           |
| (C) Others (including rollovers) .....                                                                     | <b>2a(1)(C)</b> | 459346     |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 2004635   |
| <b>b</b> Earnings on investments:                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit) .....              | <b>2b(1)(A)</b> | 4813       |           |
| (B) U.S. Government securities .....                                                                       | <b>2b(1)(B)</b> |            |           |
| (C) Corporate debt instruments .....                                                                       | <b>2b(1)(C)</b> |            |           |
| (D) Loans (other than to participants) .....                                                               | <b>2b(1)(D)</b> |            |           |
| (E) Participant loans .....                                                                                | <b>2b(1)(E)</b> | 38536      |           |
| (F) Other .....                                                                                            | <b>2b(1)(F)</b> |            |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                                     | <b>2b(1)(G)</b> |            | 43349     |
| (2) Dividends: (A) Preferred stock .....                                                                   | <b>2b(2)(A)</b> |            |           |
| (B) Common stock .....                                                                                     | <b>2b(2)(B)</b> |            |           |
| (C) Registered investment company shares (e.g. mutual funds) .....                                         | <b>2b(2)(C)</b> | 249742     |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                         | <b>2b(2)(D)</b> |            | 249742    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds .....                                        | <b>2b(4)(A)</b> |            |           |
| (B) Aggregate carrying amount (see instructions) .....                                                     | <b>2b(4)(B)</b> |            |           |
| (C) Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                         | <b>2b(4)(C)</b> |            |           |
| (5) Unrealized appreciation (depreciation) of assets: (A) Real estate .....                                | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                                            | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....                | <b>2b(5)(C)</b> |            |           |

|                                                                                                 |        | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                               | 2b(6)  |            | 20467     |
| (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) |            | 1560394   |
| c Other income .....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 3878587   |

**Expenses**

|                                                                                      |        |         |         |
|--------------------------------------------------------------------------------------|--------|---------|---------|
| e Benefit payment and payments to provide benefits:                                  |        |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1)  | 1093035 |         |
| (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)  |         | 1093035 |
| 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)  | 59989   |         |
| (4) IQPA audit fees.....                                                             | 2i(4)  |         |         |
| (5) Investment advisory and investment management fees .....                         | 2i(5)  | 22088   |         |
| (6) Bank or trust company trustee/custodial fees .....                               | 2i(6)  |         |         |
| (7) Actuarial fees .....                                                             | 2i(7)  |         |         |
| (8) Legal fees .....                                                                 | 2i(8)  |         |         |
| (9) Valuation/appraisal fees .....                                                   | 2i(9)  |         |         |
| (10) Other trustee fees and expenses .....                                           | 2i(10) |         |         |
| (11) Other expenses .....                                                            | 2i(11) |         |         |
| (12) Total administrative expenses. Add lines 2i(1) through (11) .....               | 2i(12) |         | 82077   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j     |         | 1175112 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 2703475 |
| 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: **TILL, HESTER, EYER & BROWN, P.C.**

(2) EIN: **63-0936973**

**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        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|---------------|
| <b>a</b> 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.) .....                 | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>10734</b>  |
| <b>b</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.) ..... | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |               |
| <b>c</b> 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.) .....                                                                                                                             | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |               |
| <b>d</b> 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.) .....                                                                                                                  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |               |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                                                                                                         | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <b>500000</b> |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                          | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |               |
| <b>g</b> 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? .....                                                                                                                                       | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |               |
| <b>h</b> 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? .....                                                                                                                             | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |               |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                                                                                                   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |               |
| <b>j</b> 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.) .....                                                                                     | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |               |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                                                                                                              | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |               |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                               | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |               |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                                                                                                     | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |               |
| <b>n</b> 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. ....                                                                                                                         | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |               |

**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.)

| <b>5b(1)</b> Name of plan(s) | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> 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 \_\_\_\_\_.

|                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div>                                                                                                                            | <div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection.</div> |
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| A Name of plan<br>GOSSETT MOTORS 401(K) PLAN                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                  | B Three-digit plan number (PN) ▶ 001                                                            |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>GOSSETT MOTORS                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                  | D Employer Identification Number (EIN)<br>62-1236154                                            |
| 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):<br><br>EIN(s): 27-3169253 84-1455663                                                                                            |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  | 3                                                                                               |
| Part II                                                                                                                                                                                                                                                                                                                                                    | Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)                                                                                                                           |                                                                                                 |
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A                                                                                                                                                        |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____                                                                                                                                  |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                  | 6a                                                                                              |
| b Enter the amount contributed by the employer to the plan for this plan year.....                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                  | 6b                                                                                              |
| c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) .....                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  | 6c                                                                                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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. .... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 11 a Does the ESOP hold any preferred stock? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.) ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                             |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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): \_\_\_\_\_

|                                                                                                                                                                                                                                                                                                                                  |            |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>14</b> 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:                                                                                                             |            |  |
| <b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment) ..... | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....                                                                                                 | <b>14b</b> |  |
| <b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....                                                                                                                            | <b>14c</b> |  |

|                                                                                                                                                                                        |            |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>15</b> 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: |            |  |
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....                                                                                  | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                                                                                                             | <b>15b</b> |  |

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>16</b> Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                         |            |  |
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

**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..... ☐

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:

Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%

High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation. \_\_\_\_\_

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

**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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703383A.

***GOSSETT MOTORS 401(K) PLAN***  
***FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION***  
***December 31, 2023 and 2022***

REPORT FROM  
**TILL, HESTER, EYER & BROWN, P.C.**  
*Certified Public Accountants*  
**BIRMINGHAM, ALABAMA**

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# **TILL, HESTER, EYER & BROWN, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS  
MOUNTAIN BROOK CENTER, SUITE 400  
2700 HIGHWAY 280 EAST  
BIRMINGHAM, ALABAMA 35223  
TELEPHONE (205) 871-9855  
FACSIMILE (205) 871-9832

MEMBERS  
AMERICAN INSTITUTE  
OF CERTIFIED  
PUBLIC ACCOUNTANTS

ALABAMA SOCIETY  
OF CERTIFIED  
PUBLIC ACCOUNTANTS

## **INDEPENDENT AUDITOR'S REPORT**

To the Administrative Committee  
Gossett Motors 401(k) Plan

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

We have performed audits of the accompanying financial statements of Gossett Motors 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Gossett Motors 401(k) 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 qualified institutions as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note F to the financial statements, is complete and accurate.

### **Opinion**

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

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

## **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Gossett Motors 401(k) 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 Gossett Motors 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Gossett Motors 401(k) 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 Gossett Motors 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

#### **Other Matter - Supplemental Schedules Required by ERISA**

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by qualified institutions 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).

*T.H. Hester, Eyer & Brown, P.C.*

April 28, 2025

GOSSETT MOTORS 401(K) PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
December 31, 2023 and 2022

|                                    | 2023                        | 2022                       |
|------------------------------------|-----------------------------|----------------------------|
| ASSETS                             |                             |                            |
| Cash and cash equivalents          | \$ 21,723                   | \$ -                       |
| Investments at fair value          | 12,171,619                  | 9,558,925                  |
| Receivables                        |                             |                            |
| Employers' contributions           | 1,793                       | 1,988                      |
| Participants' contributions        | 1,221                       | 10,406                     |
| Notes receivable from participants | 415,828                     | 346,771                    |
| TOTAL RECEIVABLES                  | <u>418,842</u>              | <u>359,165</u>             |
| TOTAL ASSETS                       | <u>12,612,184</u>           | <u>9,918,090</u>           |
| NET ASSETS AVAILABLE FOR BENEFITS  | \$ <u><u>12,612,184</u></u> | \$ <u><u>9,918,090</u></u> |

See accompanying notes.

GOSSETT MOTORS 401(K) PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
Year Ended December 31, 2023

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment income (loss):

|                                               |                  |
|-----------------------------------------------|------------------|
| Net appreciation in fair value of investments | \$ 1,560,393     |
| Interest and dividends                        | 260,111          |
|                                               | <u>1,820,504</u> |

|                                                       |        |
|-------------------------------------------------------|--------|
| Interest income on notes receivable from participants | 38,432 |
|-------------------------------------------------------|--------|

Contributions

|              |                  |
|--------------|------------------|
| Employers    | 194,726          |
| Participants | 1,341,182        |
| Rollover     | 459,346          |
|              | <u>1,995,254</u> |

|                 |           |
|-----------------|-----------|
| TOTAL ADDITIONS | 3,854,190 |
|-----------------|-----------|

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

|                               |                  |
|-------------------------------|------------------|
| Benefits paid to participants | 1,092,912        |
| Deemed distributions          | (14,644)         |
| Administrative expenses       | 81,828           |
|                               | <u>1,160,096</u> |

|                  |                  |
|------------------|------------------|
| TOTAL DEDUCTIONS | <u>1,160,096</u> |
|------------------|------------------|

|              |           |
|--------------|-----------|
| NET INCREASE | 2,694,094 |
|--------------|-----------|

NET ASSETS AVAILABLE FOR BENEFITS

|                   |                      |
|-------------------|----------------------|
| Beginning of year | <u>9,918,090</u>     |
| End of year       | <u>\$ 12,612,184</u> |

See accompanying notes.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

NOTE A - DESCRIPTION OF PLAN

The following description of the Gossett Motors 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. *General.* The Plan is a defined contribution plan covering all eligible employees of Gossett Motor Cars, Inc., We 3 Gossett, LLC, JALP Clothing, LLC, GMCE, LLC and ABDG, Inc. (the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
2. *Eligibility.* Employees who are at least 18 years of age and have 6 consecutive months of service with the Company are eligible to participate in the Plan as of the first day of each month coinciding with or following the date in which they satisfy the eligibility requirements. Subsequent to the year ended December 31, 2023, the Plan was amended to raise the eligibility age from 18 to 21 and the entry dates were changed to be the first day of the quarter coinciding with or following the date in which they satisfy the eligibility requirements.
3. *Contributions.* Participants may make pre-tax deferrals to the Plan, limited to the lesser of 100% of their eligible compensation, as defined by the Plan, or the maximum amount allowable by law. Participants 50 years of age or older may also elect to make pretax catch-up contributions up to the maximum amount allowable by law. The Plan also allows participants to “roll over” assets from other qualified savings plans into the Plan. Effective with the restatement of the Plan on May 2, 2023, participants may also make after tax deferrals to the Plan, limited to the lesser of 100% of their eligible compensation, as defined by the Plan, or the maximum amount allowable by law.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation and their contributions invested in a designated qualified default investment alternative fund until changed by the participant. Effective with the restatement of the Plan on May 2, 2023, employees who enter the Plan under the automatically enrollment will have their deferral rate increased by 1% each year until the rate is 6%, unless the participant elects to change the deferral rate.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

The Company may make matching contributions to the Plan equal to a discretionary percentage, to be determined by the Company, of the participants' elective deferrals per payroll period. Contributions made by the Company are subject to certain limitations and vesting.

4. *Participant Accounts.* Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution, and (b) Plan earnings (losses) and charged with an allocation of any administrative expenses paid by the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
5. *Vesting.* Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service. A participant who, while employed by the Company, dies, attains normal retirement age, or incurs a disability will be 100% vested in his or her account balance.
6. *Notes Receivable From Participants.* Participants may borrow from their accounts up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 1%. Principal and interest is paid ratably through monthly payroll deductions. All loan fees are to be paid by the participant and the fees will be deducted from the participant's account at the time the loan is taken. Prior to March 15, 2025, participants were allowed to have two loans outstanding at a time. Effective March 15, 2025, participants are only allowed one outstanding loan at a time.
7. *Investment Options.* Upon enrollment in the Plan, a participant may direct employee contributions in increments of one percent or a specific dollar amount in various investment options.
8. *Payment of benefits.* On termination of service, a participant may elect to receive either a lump-sum amount equal to the value of his or her account, substantially equal installments, or partial withdrawals meeting certain requirements. If termination is for a reason other than death, disability or retirement, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. A participant who maintains employment and has reached age 59 ½ may request an in-service withdrawal from their vested account balances subject to conditions (as defined by the

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Plan). The Plan also provides that a participant may receive liquidation of all or part of his or her vested benefits in the event of extreme economic hardship, subject to approval by the Plan's administrative committee. In accordance with the IRC, benefits withdrawn prior to age 59 ½ may be subject to additional taxes.

Participants with a vested account balance of less than \$1,000 upon severance from employment with the Company will receive a lump sum distribution equal to their vested balance, in accordance with the Plan. Effective with the restatement of the Plan on May 2, 2023, participants with a vested account balance of less than \$5,000 upon severance from employment with the Company will receive a lump sum distribution of their vested balance.

9. *Forfeited Amounts.* Forfeited non-vested account balances are used to reduce future employer contributions or pay administrative expenses of the Plan. At December 31, 2023 and 2022 forfeited non-vested account balances were \$-0- and \$35,855, respectively.
10. *Expenses.* Administrative expenses presented in these financial statements consist of expenses paid by the Plan or participants for recordkeeping, advisory fees and processing fees. Certain expenses incurred for maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Investment-related expenses are included in net appreciation of fair value of investments.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Cash and Cash Equivalents

The Plan considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note G for discussion of fair value measurement.

Income from investments is recognized when earned. Purchases and sales of securities are recorded on a trade-date basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants

Notes receivable from participants are valued at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document. All loans bear interest at a reasonable rate of interest as provided in the loan policy.

Payment of Benefits

Benefits are recorded when paid.

Contributions

Contributions from Plan participants and the matching contributions from the Company are recorded in the year in which the participant contributions are withheld.

NOTE C - PLAN TERMINATION

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

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

NOTE D - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The Plan's Form 5500 is prepared on the cash basis of accounting. The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2023 and 2022 to Form 5500:

|                                                                | 2023                 | 2022                |
|----------------------------------------------------------------|----------------------|---------------------|
| Net assets available for benefits per the financial statements | \$12,612,184         | \$ 9,918,090        |
| Employers' contribution receivable                             | (1,793)              | (1,988)             |
| Participants' contribution receivable                          | <u>(1,221)</u>       | <u>(10,406)</u>     |
| Net assets available for benefits per Form 5500                | <u>\$ 12,609,170</u> | <u>\$ 9,905,696</u> |

The Plan's Form 5500 is prepared on the cash basis of accounting. The following is a reconciliation of the change in net assets available for benefits per the financial statements at December 31, 2023 and 2022 to Form 5500:

|                                                                          | 2023                | 2022                |
|--------------------------------------------------------------------------|---------------------|---------------------|
| Change in net assets available for benefits per the financial statements | \$ 2,694,094        | \$ (636,284)        |
| Change in contributions receivable                                       | <u>9,381</u>        | <u>(1,110)</u>      |
| Change in net assets available for benefits per Form 5500                | <u>\$ 2,703,475</u> | <u>\$ (637,394)</u> |

NOTE E - TAX STATUS

Through May 1, 2023, the Plan was operating under a prototype plan established by Empower Retirement, LLC ("Empower"). Empower was issued a favorable determination letter dated November 14, 2022, stating that the Plan and related trust, as designed, qualifies under Code section 401(a) of the Internal Revenue Code. Beginning May 2, 2023, the Plan was amended and restated and began operating under a prototype plan established by EPIC Advisors, Inc. ("EPIC"). Once qualified, the Plan is required to operate in conformity with IRC to maintain its qualification. EPIC was issued a favorable determination letter dated June 30, 2020, stating that the Plan and related trust, as designed,

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

qualifies under Code section 401(a) of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan sponsor believes that the Plan is currently being operated in compliance with the applicable requirements of the Internal Revenue Code and therefore, believe that the Plan is qualified and that the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the plan's financial statements.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain positions that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for the years prior to 2020.

**NOTE F - INFORMATION CERTIFIED BY THE PLAN'S TRUSTEES**

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustees have certified that the following data included in the accompanying financial statements and supplementary schedules are complete and accurate.

The information certified includes cash and equivalents of \$21,723 and \$-0-, as well as total investments of \$12,171,619 and \$9,558,925 at December 31, 2023 and 2022, respectively. The Trustees also certified to the completeness and accuracy of net investment income of \$1,820,504. Empower Trust Company, LLC certified the loan balances through July 26, 2023 and the participant loan balance at December 31, 2022.

In addition, the Trustees certified the information included in the supplemental schedule regarding the Schedule of Assets (Held at End of Year).

The Plan's independent accountants did not perform auditing procedures with respect to the information identified above, except for comparing such information to the related information included in the financial statements and supplemental schedules.

**NOTE G - FAIR VALUE MEASUREMENTS**

The Plans' investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

Level 1 Fair Value Measurements

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Fair Value Measurements

Inputs to the valuation methodology are other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level 3 Fair Value Measurements

These fair value measurements are unobservable measurements for the asset and rely on management's own assumptions about the assumptions market participants would use in pricing the asset.

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

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

*Mutual funds:* valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Common collective trust funds:* valued at the NAV, as provided by the trustee, used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

If the Plan initiates a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

The following tables present the Plan's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of December 31, 2023 and 2022.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Fair Value Measurements on a Recurring Basis  
As of December 31, 2023

|                                              | <u>Level 1</u>       | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|----------------------------------------------|----------------------|----------------|----------------|---------------------|
| ASSETS                                       |                      |                |                |                     |
| Cash, interest bearing                       | \$ 321,641           | \$ -           | \$ -           | \$ 321,641          |
| Mutual funds                                 | <u>11,338,793</u>    | <u>-</u>       | <u>-</u>       | <u>11,338,793</u>   |
| Total investments<br>in fair value hierarchy | <u>\$ 11,660,434</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>11,660,434</u>   |
| Investments measured at NAV                  |                      |                |                |                     |
| Common collective trust funds (a)(b)         |                      |                |                | <u>511,185</u>      |
| Investments at fair value                    |                      |                |                | <u>\$12,171,619</u> |

As of December 31, 2022

|                                              | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|----------------------------------------------|---------------------|----------------|----------------|---------------------|
| ASSETS                                       |                     |                |                |                     |
| Mutual funds                                 | \$ 8,652,747        | \$ -           | \$ -           | \$ 8,652,747        |
| Total investments<br>in fair value hierarchy | <u>\$ 8,652,747</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>8,652,747</u>    |
| Investments measured at NAV                  |                     |                |                |                     |
| Common collective trust funds (a)(b)         |                     |                |                | <u>906,178</u>      |
| Investments at fair value                    |                     |                |                | \$ <u>9,558,925</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 in the statements of net assets available for benefits.
- (b) If an investment is measured using the NAV per unit (or its equivalent) as the practical expedient in ASC 820 and that investment is in a fund that files a Form 5500, Annual Return/Report of Employee Benefit Plan, as a direct filing entity, disclosure of that investment's strategy is not required.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2023 are reported in net appreciation in fair value of investments.

The Plan's policy is to recognize transfers between Levels 1 and 2 and into and out of Level 3 as of the date of the transaction. For the years ended December 31, 2023 and 2022, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

NOTE H - RELATED PARTY AND EXEMPT PARTY-IN-INTEREST TRANSACTIONS

OneDigital Investment Advisors, LLC performed investment advisory services for the Plan, and therefore fees paid by the Plan qualify as party-in-interest transactions. Investment advisory fees paid to OneDigital Investment Advisors, LLC totaled \$8,396.

Empower Annuity Insurance Company of America performed recordkeeping services for the Plan, and therefore recordkeeping fees paid by the Plan qualify as party-in-interest transactions. Recordkeeping fees paid to Empower Annuity Insurance Company of America totaled \$41,156.

EPIC Retirement Plan Services performed third party administrative services for the Plan, and therefore fees paid by the Plan qualify as party-in-interest transactions. Fees paid to EPIC Retirement Plan Services totaled \$37,444.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

NOTE I - RELATED PARTY AND NONEXEMPT PARTY-IN-INTEREST TRANSACTIONS

During the years ended December 31, 2023 and 2022, the Company did not remit certain participant contributions to the plan in a timely manner, as defined by ERISA. The Company is in the process of fully correcting these violations. These contributions are considered nonexempt party-in-interest transactions. The Company intends to compensate participants for any lost earnings resulting from the delay in contributions. These nonexempt transactions do not affect the tax status determination of the plan, and the Company intends to pay all fines imposed.

NOTE J - 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 participants' account balances and the amounts reported in the statements of net assets available for benefits.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

NOTE K - CONCENTRATIONS OF RISK

Financial instruments that potentially subject the Plan to credit risk include an investment option of cash on deposit with a financial institution. The Plan maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits as guaranteed by the Federal Deposit Insurance Corporation (FDIC). The Plan maintains its cash deposits in a large well capitalized financial institution. The Plan has not experienced any losses in such accounts nor does the Plan believe it is exposed to any significant credit risk on cash accounts. In addition, the money market cash account held by the Plan at December 31, 2023, is not insured by the FDIC. At December 31, 2023 and 2022, uninsured cash was \$321,641 and \$-0-, respectively.

NOTE L - SUBSEQUENT EVENTS

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through April 28, 2025, the date the financial statements were available to be issued.

## SUPPLEMENTARY INFORMATION

GOSSETT MOTORS 401(K) PLAN  
EMPLOYER IDENTIFICATION NUMBER 62-1236154  
PLAN NUMBER 001  
SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
December 31, 2023

| Schedule H, line 4i - Schedule of Assets (Held at End of Year) |                                                                |                                                                                                         |            |                      |
|----------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------|----------------------|
| ( a )                                                          | ( b )                                                          | ( c )                                                                                                   | ( d )      | ( e )                |
|                                                                | Identity of issue, borrower, lessor, or similar party          | Description of investment including maturity date, rate of interest, collateral, par, or maturity value | Cost       | Current Value        |
|                                                                | BlackRock Mid-cap Growth Equity Portfolio Institutional Shares | Mutual Fund                                                                                             |            | \$ 212,436           |
|                                                                | Cohen & Steers Real Estate Securities                          | Mutual Fund                                                                                             |            | 25,604               |
|                                                                | Federated Capital Preservation Fund R6                         | Collective Trust Fund                                                                                   |            | 511,185              |
|                                                                | Federated Hermes Govt Obl Premier                              | Money Market Fund                                                                                       |            | 321,641              |
|                                                                | Fidelity 500 Index                                             | Mutual Fund                                                                                             |            | 645,163              |
|                                                                | JP Morgan Growth Advantage Fund R6                             | Mutual Fund                                                                                             |            | 812,826              |
|                                                                | Metropolitan West Total Return Bond Fd                         | Mutual Fund                                                                                             |            | 44,005               |
|                                                                | MFS Mid Cap Value Fund R6                                      | Mutual Fund                                                                                             |            | 341,491              |
|                                                                | Principal SmallCap Growth Fund I                               | Mutual Fund                                                                                             |            | 322,774              |
|                                                                | The Hartford Div and Growth Fund R6                            | Mutual Fund                                                                                             |            | 360,926              |
|                                                                | Vanguard Intl Growth Fund Admiral                              | Mutual Fund                                                                                             |            | 126,320              |
|                                                                | Vanguard Mid Cap Index Adm                                     | Mutual Fund                                                                                             |            | 119,530              |
|                                                                | Vanguard Small Cap Index Fund - Adm                            | Mutual Fund                                                                                             |            | 124,871              |
|                                                                | Vanguard Target Retirement 2020 Fund                           | Mutual Fund                                                                                             |            | 33,465               |
|                                                                | Vanguard Target Retirement 2025 Fund                           | Mutual Fund                                                                                             |            | 707,290              |
|                                                                | Vanguard Target Retirement 2030 Fund                           | Mutual Fund                                                                                             |            | 869,243              |
|                                                                | Vanguard Target Retirement 2035 Fund                           | Mutual Fund                                                                                             |            | 2,001,137            |
|                                                                | Vanguard Target Retirement 2040 Fund                           | Mutual Fund                                                                                             |            | 492,203              |
|                                                                | Vanguard Target Retirement 2045 Fund                           | Mutual Fund                                                                                             |            | 1,294,436            |
|                                                                | Vanguard Target Retirement 2050 Fund                           | Mutual Fund                                                                                             |            | 175,807              |
|                                                                | Vanguard Target Retirement 2055 Fund                           | Mutual Fund                                                                                             |            | 1,450,570            |
|                                                                | Vanguard Target Retirement 2060 Fund                           | Mutual Fund                                                                                             |            | 378,482              |
|                                                                | Vanguard Target Retirement 2065 Fund                           | Mutual Fund                                                                                             |            | 843                  |
|                                                                | Vanguard Target Retirement Inc Fund                            | Mutual Fund                                                                                             |            | 509,806              |
|                                                                | Vanguard Total Intl Stock Index Fd Adm                         | Mutual Fund                                                                                             |            | 186,821              |
|                                                                | Vanguard Total Stock Mkt Index Fd Adm                          | Mutual Fund                                                                                             |            | 102,744              |
|                                                                |                                                                |                                                                                                         |            | <u>12,171,619</u>    |
|                                                                | Participant loans                                              | 4.25% - 9.50%                                                                                           | <u>-0-</u> | <u>415,828</u>       |
|                                                                |                                                                |                                                                                                         |            | <u>\$ 12,587,447</u> |

GOSSETT MOTORS 401(K) PLAN  
 EMPLOYER IDENTIFICATION NUMBER 62-1236154  
 PLAN NUMBER 001

SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
 December 31, 2023

| Schedule H, Line 4a - Schedule of Delinquent Participant Contributions                |                                                          |                                      |                                          |                                                  |
|---------------------------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------|------------------------------------------|--------------------------------------------------|
| Participant Contributions Transferred Late to Plan                                    | Total that Constitutes Nonexempt Prohibited Transactions |                                      |                                          | Total Fully Corrected Under VFCP and PTE 2002-51 |
| Check here if Late Participant Loan Repayments are included: <input type="checkbox"/> | Contributions Not Corrected                              | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP |                                                  |
| \$ 10,734                                                                             | \$ 1,221                                                 | \$ 9,513                             | \$ -                                     | \$ -                                             |

GOSSETT MOTORS 401(K) PLAN  
EMPLOYER IDENTIFICATION NUMBER 62-1236154  
PLAN NUMBER 001  
SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
December 31, 2023

| Schedule H, line 4i - Schedule of Assets (Held at End of Year) |                                                                |                                                                                                         |            |                      |
|----------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------|----------------------|
| ( a )                                                          | ( b )                                                          | ( c )                                                                                                   | ( d )      | ( e )                |
|                                                                | Identity of issue, borrower, lessor, or similar party          | Description of investment including maturity date, rate of interest, collateral, par, or maturity value | Cost       | Current Value        |
|                                                                | BlackRock Mid-cap Growth Equity Portfolio Institutional Shares | Mutual Fund                                                                                             |            | \$ 212,436           |
|                                                                | Cohen & Steers Real Estate Securities                          | Mutual Fund                                                                                             |            | 25,604               |
|                                                                | Federated Capital Preservation Fund R6                         | Collective Trust Fund                                                                                   |            | 511,185              |
|                                                                | Federated Hermes Govt Obl Premier                              | Money Market Fund                                                                                       |            | 321,641              |
|                                                                | Fidelity 500 Index                                             | Mutual Fund                                                                                             |            | 645,163              |
|                                                                | JP Morgan Growth Advantage Fund R6                             | Mutual Fund                                                                                             |            | 812,826              |
|                                                                | Metropolitan West Total Return Bond Fd                         | Mutual Fund                                                                                             |            | 44,005               |
|                                                                | MFS Mid Cap Value Fund R6                                      | Mutual Fund                                                                                             |            | 341,491              |
|                                                                | Principal SmallCap Growth Fund I                               | Mutual Fund                                                                                             |            | 322,774              |
|                                                                | The Hartford Div and Growth Fund R6                            | Mutual Fund                                                                                             |            | 360,926              |
|                                                                | Vanguard Intl Growth Fund Admiral                              | Mutual Fund                                                                                             |            | 126,320              |
|                                                                | Vanguard Mid Cap Index Adm                                     | Mutual Fund                                                                                             |            | 119,530              |
|                                                                | Vanguard Small Cap Index Fund - Adm                            | Mutual Fund                                                                                             |            | 124,871              |
|                                                                | Vanguard Target Retirement 2020 Fund                           | Mutual Fund                                                                                             |            | 33,465               |
|                                                                | Vanguard Target Retirement 2025 Fund                           | Mutual Fund                                                                                             |            | 707,290              |
|                                                                | Vanguard Target Retirement 2030 Fund                           | Mutual Fund                                                                                             |            | 869,243              |
|                                                                | Vanguard Target Retirement 2035 Fund                           | Mutual Fund                                                                                             |            | 2,001,137            |
|                                                                | Vanguard Target Retirement 2040 Fund                           | Mutual Fund                                                                                             |            | 492,203              |
|                                                                | Vanguard Target Retirement 2045 Fund                           | Mutual Fund                                                                                             |            | 1,294,436            |
|                                                                | Vanguard Target Retirement 2050 Fund                           | Mutual Fund                                                                                             |            | 175,807              |
|                                                                | Vanguard Target Retirement 2055 Fund                           | Mutual Fund                                                                                             |            | 1,450,570            |
|                                                                | Vanguard Target Retirement 2060 Fund                           | Mutual Fund                                                                                             |            | 378,482              |
|                                                                | Vanguard Target Retirement 2065 Fund                           | Mutual Fund                                                                                             |            | 843                  |
|                                                                | Vanguard Target Retirement Inc Fund                            | Mutual Fund                                                                                             |            | 509,806              |
|                                                                | Vanguard Total Intl Stock Index Fd Adm                         | Mutual Fund                                                                                             |            | 186,821              |
|                                                                | Vanguard Total Stock Mkt Index Fd Adm                          | Mutual Fund                                                                                             |            | 102,744              |
|                                                                |                                                                |                                                                                                         |            | <u>12,171,619</u>    |
|                                                                | Participant loans                                              | 4.25% - 9.50%                                                                                           | <u>-0-</u> | <u>415,828</u>       |
|                                                                |                                                                |                                                                                                         |            | <u>\$ 12,587,447</u> |

GOSSETT MOTORS 401(K) PLAN  
 EMPLOYER IDENTIFICATION NUMBER 62-1236154  
 PLAN NUMBER 001

SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
 December 31, 2023

| Schedule H, Line 4a - Schedule of Delinquent Participant Contributions                |                                                          |                                      |                                          |                                                  |
|---------------------------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------|------------------------------------------|--------------------------------------------------|
| Participant Contributions Transferred Late to Plan                                    | Total that Constitutes Nonexempt Prohibited Transactions |                                      |                                          | Total Fully Corrected Under VFCP and PTE 2002-51 |
| Check here if Late Participant Loan Repayments are included: <input type="checkbox"/> | Contributions Not Corrected                              | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP |                                                  |
| \$ 10,734                                                                             | \$ 1,221                                                 | \$ 9,513                             | \$ -                                     | \$ -                                             |

***GOSSETT MOTORS 401(K) PLAN***  
***FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION***  
***December 31, 2023 and 2022***

REPORT FROM  
**TILL, HESTER, EYER & BROWN, P.C.**  
*Certified Public Accountants*  
**BIRMINGHAM, ALABAMA**

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# **TILL, HESTER, EYER & BROWN, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS  
MOUNTAIN BROOK CENTER, SUITE 400  
2700 HIGHWAY 280 EAST  
BIRMINGHAM, ALABAMA 35223  
TELEPHONE (205) 871-9855  
FACSIMILE (205) 871-9832

MEMBERS  
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ALABAMA SOCIETY  
OF CERTIFIED  
PUBLIC ACCOUNTANTS

## **INDEPENDENT AUDITOR'S REPORT**

To the Administrative Committee  
Gossett Motors 401(k) Plan

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

We have performed audits of the accompanying financial statements of Gossett Motors 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Gossett Motors 401(k) 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 qualified institutions as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note F to the financial statements, is complete and accurate.

### **Opinion**

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

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

## **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Gossett Motors 401(k) 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 Gossett Motors 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Gossett Motors 401(k) 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 Gossett Motors 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

#### **Other Matter - Supplemental Schedules Required by ERISA**

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by qualified institutions 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).

*T.H. Hester, Eyer & Brown, P.C.*

April 28, 2025

GOSSETT MOTORS 401(K) PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
December 31, 2023 and 2022

|                                    | 2023                        | 2022                       |
|------------------------------------|-----------------------------|----------------------------|
| ASSETS                             |                             |                            |
| Cash and cash equivalents          | \$ 21,723                   | \$ -                       |
| Investments at fair value          | 12,171,619                  | 9,558,925                  |
| Receivables                        |                             |                            |
| Employers' contributions           | 1,793                       | 1,988                      |
| Participants' contributions        | 1,221                       | 10,406                     |
| Notes receivable from participants | 415,828                     | 346,771                    |
| TOTAL RECEIVABLES                  | <u>418,842</u>              | <u>359,165</u>             |
| TOTAL ASSETS                       | <u>12,612,184</u>           | <u>9,918,090</u>           |
| NET ASSETS AVAILABLE FOR BENEFITS  | \$ <u><u>12,612,184</u></u> | \$ <u><u>9,918,090</u></u> |

See accompanying notes.

GOSSETT MOTORS 401(K) PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
Year Ended December 31, 2023

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

|                                                           |                |
|-----------------------------------------------------------|----------------|
| Investment income (loss):                                 |                |
| Net appreciation in fair value of investments             | \$ 1,560,393   |
| Interest and dividends                                    | <u>260,111</u> |
|                                                           | 1,820,504      |
| <br>Interest income on notes receivable from participants | <br>38,432     |
| <br>Contributions                                         |                |
| Employers                                                 | 194,726        |
| Participants                                              | 1,341,182      |
| Rollover                                                  | <u>459,346</u> |
|                                                           | 1,995,254      |
| <br>TOTAL ADDITIONS                                       | <br>3,854,190  |

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

|                               |                  |
|-------------------------------|------------------|
| Benefits paid to participants | 1,092,912        |
| Deemed distributions          | (14,644)         |
| Administrative expenses       | <u>81,828</u>    |
| TOTAL DEDUCTIONS              | <u>1,160,096</u> |

NET INCREASE 2,694,094

NET ASSETS AVAILABLE FOR BENEFITS

|                   |                                 |
|-------------------|---------------------------------|
| Beginning of year | <u>9,918,090</u>                |
| <br>End of year   | <br>\$ <u><u>12,612,184</u></u> |

See accompanying notes.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

NOTE A - DESCRIPTION OF PLAN

The following description of the Gossett Motors 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. *General.* The Plan is a defined contribution plan covering all eligible employees of Gossett Motor Cars, Inc., We 3 Gossett, LLC, JALP Clothing, LLC, GMCE, LLC and ABDG, Inc. (the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
2. *Eligibility.* Employees who are at least 18 years of age and have 6 consecutive months of service with the Company are eligible to participate in the Plan as of the first day of each month coinciding with or following the date in which they satisfy the eligibility requirements. Subsequent to the year ended December 31, 2023, the Plan was amended to raise the eligibility age from 18 to 21 and the entry dates were changed to be the first day of the quarter coinciding with or following the date in which they satisfy the eligibility requirements.
3. *Contributions.* Participants may make pre-tax deferrals to the Plan, limited to the lesser of 100% of their eligible compensation, as defined by the Plan, or the maximum amount allowable by law. Participants 50 years of age or older may also elect to make pretax catch-up contributions up to the maximum amount allowable by law. The Plan also allows participants to “roll over” assets from other qualified savings plans into the Plan. Effective with the restatement of the Plan on May 2, 2023, participants may also make after tax deferrals to the Plan, limited to the lesser of 100% of their eligible compensation, as defined by the Plan, or the maximum amount allowable by law.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation and their contributions invested in a designated qualified default investment alternative fund until changed by the participant. Effective with the restatement of the Plan on May 2, 2023, employees who enter the Plan under the automatically enrollment will have their deferral rate increased by 1% each year until the rate is 6%, unless the participant elects to change the deferral rate.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

The Company may make matching contributions to the Plan equal to a discretionary percentage, to be determined by the Company, of the participants' elective deferrals per payroll period. Contributions made by the Company are subject to certain limitations and vesting.

4. *Participant Accounts.* Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution, and (b) Plan earnings (losses) and charged with an allocation of any administrative expenses paid by the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
5. *Vesting.* Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service. A participant who, while employed by the Company, dies, attains normal retirement age, or incurs a disability will be 100% vested in his or her account balance.
6. *Notes Receivable From Participants.* Participants may borrow from their accounts up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 1%. Principal and interest is paid ratably through monthly payroll deductions. All loan fees are to be paid by the participant and the fees will be deducted from the participant's account at the time the loan is taken. Prior to March 15, 2025, participants were allowed to have two loans outstanding at a time. Effective March 15, 2025, participants are only allowed one outstanding loan at a time.
7. *Investment Options.* Upon enrollment in the Plan, a participant may direct employee contributions in increments of one percent or a specific dollar amount in various investment options.
8. *Payment of benefits.* On termination of service, a participant may elect to receive either a lump-sum amount equal to the value of his or her account, substantially equal installments, or partial withdrawals meeting certain requirements. If termination is for a reason other than death, disability or retirement, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. A participant who maintains employment and has reached age 59 ½ may request an in-service withdrawal from their vested account balances subject to conditions (as defined by the

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Plan). The Plan also provides that a participant may receive liquidation of all or part of his or her vested benefits in the event of extreme economic hardship, subject to approval by the Plan's administrative committee. In accordance with the IRC, benefits withdrawn prior to age 59 ½ may be subject to additional taxes.

Participants with a vested account balance of less than \$1,000 upon severance from employment with the Company will receive a lump sum distribution equal to their vested balance, in accordance with the Plan. Effective with the restatement of the Plan on May 2, 2023, participants with a vested account balance of less than \$5,000 upon severance from employment with the Company will receive a lump sum distribution of their vested balance.

9. *Forfeited Amounts.* Forfeited non-vested account balances are used to reduce future employer contributions or pay administrative expenses of the Plan. At December 31, 2023 and 2022 forfeited non-vested account balances were \$-0- and \$35,855, respectively.
10. *Expenses.* Administrative expenses presented in these financial statements consist of expenses paid by the Plan or participants for recordkeeping, advisory fees and processing fees. Certain expenses incurred for maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Investment-related expenses are included in net appreciation of fair value of investments.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Cash and Cash Equivalents

The Plan considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note G for discussion of fair value measurement.

Income from investments is recognized when earned. Purchases and sales of securities are recorded on a trade-date basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants

Notes receivable from participants are valued at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document. All loans bear interest at a reasonable rate of interest as provided in the loan policy.

Payment of Benefits

Benefits are recorded when paid.

Contributions

Contributions from Plan participants and the matching contributions from the Company are recorded in the year in which the participant contributions are withheld.

NOTE C - PLAN TERMINATION

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

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

NOTE D - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The Plan's Form 5500 is prepared on the cash basis of accounting. The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2023 and 2022 to Form 5500:

|                                                                | 2023                 | 2022                |
|----------------------------------------------------------------|----------------------|---------------------|
| Net assets available for benefits per the financial statements | \$12,612,184         | \$ 9,918,090        |
| Employers' contribution receivable                             | (1,793)              | (1,988)             |
| Participants' contribution receivable                          | <u>(1,221)</u>       | <u>(10,406)</u>     |
| Net assets available for benefits per Form 5500                | <u>\$ 12,609,170</u> | <u>\$ 9,905,696</u> |

The Plan's Form 5500 is prepared on the cash basis of accounting. The following is a reconciliation of the change in net assets available for benefits per the financial statements at December 31, 2023 and 2022 to Form 5500:

|                                                                          | 2023                | 2022                |
|--------------------------------------------------------------------------|---------------------|---------------------|
| Change in net assets available for benefits per the financial statements | \$ 2,694,094        | \$ (636,284)        |
| Change in contributions receivable                                       | <u>9,381</u>        | <u>(1,110)</u>      |
| Change in net assets available for benefits per Form 5500                | <u>\$ 2,703,475</u> | <u>\$ (637,394)</u> |

NOTE E - TAX STATUS

Through May 1, 2023, the Plan was operating under a prototype plan established by Empower Retirement, LLC ("Empower"). Empower was issued a favorable determination letter dated November 14, 2022, stating that the Plan and related trust, as designed, qualifies under Code section 401(a) of the Internal Revenue Code. Beginning May 2, 2023, the Plan was amended and restated and began operating under a prototype plan established by EPIC Advisors, Inc. ("EPIC"). Once qualified, the Plan is required to operate in conformity with IRC to maintain its qualification. EPIC was issued a favorable determination letter dated June 30, 2020, stating that the Plan and related trust, as designed,

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

qualifies under Code section 401(a) of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan sponsor believes that the Plan is currently being operated in compliance with the applicable requirements of the Internal Revenue Code and therefore, believe that the Plan is qualified and that the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the plan's financial statements.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain positions that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for the years prior to 2020.

NOTE F - INFORMATION CERTIFIED BY THE PLAN'S TRUSTEES

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustees have certified that the following data included in the accompanying financial statements and supplementary schedules are complete and accurate.

The information certified includes cash and equivalents of \$21,723 and \$-0-, as well as total investments of \$12,171,619 and \$9,558,925 at December 31, 2023 and 2022, respectively. The Trustees also certified to the completeness and accuracy of net investment income of \$1,820,504. Empower Trust Company, LLC certified the loan balances through July 26, 2023 and the participant loan balance at December 31, 2022.

In addition, the Trustees certified the information included in the supplemental schedule regarding the Schedule of Assets (Held at End of Year).

The Plan's independent accountants did not perform auditing procedures with respect to the information identified above, except for comparing such information to the related information included in the financial statements and supplemental schedules.

NOTE G - FAIR VALUE MEASUREMENTS

The Plans' investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of

GOSSETT MOTORS 401(K) PLAN  
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different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

Level 1 Fair Value Measurements

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Fair Value Measurements

Inputs to the valuation methodology are other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level 3 Fair Value Measurements

These fair value measurements are unobservable measurements for the asset and rely on management's own assumptions about the assumptions market participants would use in pricing the asset.

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

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

*Mutual funds:* valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Common collective trust funds:* valued at the NAV, as provided by the trustee, used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

If the Plan initiates a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

The following tables present the Plan's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of December 31, 2023 and 2022.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Fair Value Measurements on a Recurring Basis  
As of December 31, 2023

|                                              | <u>Level 1</u>       | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|----------------------------------------------|----------------------|----------------|----------------|---------------------|
| ASSETS                                       |                      |                |                |                     |
| Cash, interest bearing                       | \$ 321,641           | \$ -           | \$ -           | \$ 321,641          |
| Mutual funds                                 | <u>11,338,793</u>    | <u>-</u>       | <u>-</u>       | <u>11,338,793</u>   |
| Total investments<br>in fair value hierarchy | <u>\$ 11,660,434</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>11,660,434</u>   |
| Investments measured at NAV                  |                      |                |                |                     |
| Common collective trust funds (a)(b)         |                      |                |                | <u>511,185</u>      |
| Investments at fair value                    |                      |                |                | <u>\$12,171,619</u> |

As of December 31, 2022

|                                              | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|----------------------------------------------|---------------------|----------------|----------------|---------------------|
| ASSETS                                       |                     |                |                |                     |
| Mutual funds                                 | \$ 8,652,747        | \$ -           | \$ -           | \$ 8,652,747        |
| Total investments<br>in fair value hierarchy | <u>\$ 8,652,747</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>8,652,747</u>    |
| Investments measured at NAV                  |                     |                |                |                     |
| Common collective trust funds (a)(b)         |                     |                |                | <u>906,178</u>      |
| Investments at fair value                    |                     |                |                | \$ <u>9,558,925</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 in the statements of net assets available for benefits.
- (b) If an investment is measured using the NAV per unit (or its equivalent) as the practical expedient in ASC 820 and that investment is in a fund that files a Form 5500, Annual Return/Report of Employee Benefit Plan, as a direct filing entity, disclosure of that investment's strategy is not required.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2023 are reported in net appreciation in fair value of investments.

The Plan's policy is to recognize transfers between Levels 1 and 2 and into and out of Level 3 as of the date of the transaction. For the years ended December 31, 2023 and 2022, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

NOTE H - RELATED PARTY AND EXEMPT PARTY-IN-INTEREST TRANSACTIONS

OneDigital Investment Advisors, LLC performed investment advisory services for the Plan, and therefore fees paid by the Plan qualify as party-in-interest transactions. Investment advisory fees paid to OneDigital Investment Advisors, LLC totaled \$8,396.

Empower Annuity Insurance Company of America performed recordkeeping services for the Plan, and therefore recordkeeping fees paid by the Plan qualify as party-in-interest transactions. Recordkeeping fees paid to Empower Annuity Insurance Company of America totaled \$41,156.

EPIC Retirement Plan Services performed third party administrative services for the Plan, and therefore fees paid by the Plan qualify as party-in-interest transactions. Fees paid to EPIC Retirement Plan Services totaled \$37,444.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

NOTE I - RELATED PARTY AND NONEXEMPT PARTY-IN-INTEREST TRANSACTIONS

During the years ended December 31, 2023 and 2022, the Company did not remit certain participant contributions to the plan in a timely manner, as defined by ERISA. The Company is in the process of fully correcting these violations. These contributions are considered nonexempt party-in-interest transactions. The Company intends to compensate participants for any lost earnings resulting from the delay in contributions. These nonexempt transactions do not affect the tax status determination of the plan, and the Company intends to pay all fines imposed.

NOTE J - 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 participants' account balances and the amounts reported in the statements of net assets available for benefits.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

NOTE K - CONCENTRATIONS OF RISK

Financial instruments that potentially subject the Plan to credit risk include an investment option of cash on deposit with a financial institution. The Plan maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits as guaranteed by the Federal Deposit Insurance Corporation (FDIC). The Plan maintains its cash deposits in a large well capitalized financial institution. The Plan has not experienced any losses in such accounts nor does the Plan believe it is exposed to any significant credit risk on cash accounts. In addition, the money market cash account held by the Plan at December 31, 2023, is not insured by the FDIC. At December 31, 2023 and 2022, uninsured cash was \$321,641 and \$-0-, respectively.

NOTE L - SUBSEQUENT EVENTS

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through April 28, 2025, the date the financial statements were available to be issued.

## SUPPLEMENTARY INFORMATION

GOSSETT MOTORS 401(K) PLAN  
EMPLOYER IDENTIFICATION NUMBER 62-1236154  
PLAN NUMBER 001  
SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
December 31, 2023

| Schedule H, line 4i - Schedule of Assets (Held at End of Year) |                                                                |                                                                                                         |            |                      |
|----------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------|----------------------|
| ( a )                                                          | ( b )                                                          | ( c )                                                                                                   | ( d )      | ( e )                |
|                                                                | Identity of issue, borrower, lessor, or similar party          | Description of investment including maturity date, rate of interest, collateral, par, or maturity value | Cost       | Current Value        |
|                                                                | BlackRock Mid-cap Growth Equity Portfolio Institutional Shares | Mutual Fund                                                                                             |            | \$ 212,436           |
|                                                                | Cohen & Steers Real Estate Securities                          | Mutual Fund                                                                                             |            | 25,604               |
|                                                                | Federated Capital Preservation Fund R6                         | Collective Trust Fund                                                                                   |            | 511,185              |
|                                                                | Federated Hermes Govt Obl Premier                              | Money Market Fund                                                                                       |            | 321,641              |
|                                                                | Fidelity 500 Index                                             | Mutual Fund                                                                                             |            | 645,163              |
|                                                                | JP Morgan Growth Advantage Fund R6                             | Mutual Fund                                                                                             |            | 812,826              |
|                                                                | Metropolitan West Total Return Bond Fd                         | Mutual Fund                                                                                             |            | 44,005               |
|                                                                | MFS Mid Cap Value Fund R6                                      | Mutual Fund                                                                                             |            | 341,491              |
|                                                                | Principal SmallCap Growth Fund I                               | Mutual Fund                                                                                             |            | 322,774              |
|                                                                | The Hartford Div and Growth Fund R6                            | Mutual Fund                                                                                             |            | 360,926              |
|                                                                | Vanguard Intl Growth Fund Admiral                              | Mutual Fund                                                                                             |            | 126,320              |
|                                                                | Vanguard Mid Cap Index Adm                                     | Mutual Fund                                                                                             |            | 119,530              |
|                                                                | Vanguard Small Cap Index Fund - Adm                            | Mutual Fund                                                                                             |            | 124,871              |
|                                                                | Vanguard Target Retirement 2020 Fund                           | Mutual Fund                                                                                             |            | 33,465               |
|                                                                | Vanguard Target Retirement 2025 Fund                           | Mutual Fund                                                                                             |            | 707,290              |
|                                                                | Vanguard Target Retirement 2030 Fund                           | Mutual Fund                                                                                             |            | 869,243              |
|                                                                | Vanguard Target Retirement 2035 Fund                           | Mutual Fund                                                                                             |            | 2,001,137            |
|                                                                | Vanguard Target Retirement 2040 Fund                           | Mutual Fund                                                                                             |            | 492,203              |
|                                                                | Vanguard Target Retirement 2045 Fund                           | Mutual Fund                                                                                             |            | 1,294,436            |
|                                                                | Vanguard Target Retirement 2050 Fund                           | Mutual Fund                                                                                             |            | 175,807              |
|                                                                | Vanguard Target Retirement 2055 Fund                           | Mutual Fund                                                                                             |            | 1,450,570            |
|                                                                | Vanguard Target Retirement 2060 Fund                           | Mutual Fund                                                                                             |            | 378,482              |
|                                                                | Vanguard Target Retirement 2065 Fund                           | Mutual Fund                                                                                             |            | 843                  |
|                                                                | Vanguard Target Retirement Inc Fund                            | Mutual Fund                                                                                             |            | 509,806              |
|                                                                | Vanguard Total Intl Stock Index Fd Adm                         | Mutual Fund                                                                                             |            | 186,821              |
|                                                                | Vanguard Total Stock Mkt Index Fd Adm                          | Mutual Fund                                                                                             |            | 102,744              |
|                                                                |                                                                |                                                                                                         |            | <u>12,171,619</u>    |
|                                                                | Participant loans                                              | 4.25% - 9.50%                                                                                           | <u>-0-</u> | <u>415,828</u>       |
|                                                                |                                                                |                                                                                                         |            | <u>\$ 12,587,447</u> |

GOSSETT MOTORS 401(K) PLAN  
 EMPLOYER IDENTIFICATION NUMBER 62-1236154  
 PLAN NUMBER 001

SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
 December 31, 2023

| Schedule H, Line 4a - Schedule of Delinquent Participant Contributions                |                                                          |                                      |                                          |                                                  |
|---------------------------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------|------------------------------------------|--------------------------------------------------|
| Participant Contributions Transferred Late to Plan                                    | Total that Constitutes Nonexempt Prohibited Transactions |                                      |                                          | Total Fully Corrected Under VFCP and PTE 2002-51 |
| Check here if Late Participant Loan Repayments are included: <input type="checkbox"/> | Contributions Not Corrected                              | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP |                                                  |
| \$ 10,734                                                                             | \$ 1,221                                                 | \$ 9,513                             | \$ -                                     | \$ -                                             |

***GOSSETT MOTORS 401(K) PLAN***  
***FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION***  
***December 31, 2023 and 2022***

REPORT FROM  
**TILL, HESTER, EYER & BROWN, P.C.**  
*Certified Public Accountants*  
**BIRMINGHAM, ALABAMA**

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# **TILL, HESTER, EYER & BROWN, P.C.**

CERTIFIED PUBLIC ACCOUNTANTS  
MOUNTAIN BROOK CENTER, SUITE 400  
2700 HIGHWAY 280 EAST  
BIRMINGHAM, ALABAMA 35223  
TELEPHONE (205) 871-9855  
FACSIMILE (205) 871-9832

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## **INDEPENDENT AUDITOR'S REPORT**

To the Administrative Committee  
Gossett Motors 401(k) Plan

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

We have performed audits of the accompanying financial statements of Gossett Motors 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Gossett Motors 401(k) 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 qualified institutions as of December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note F to the financial statements, is complete and accurate.

### **Opinion**

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

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

## **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Gossett Motors 401(k) 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 Gossett Motors 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Gossett Motors 401(k) 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 Gossett Motors 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

#### **Other Matter - Supplemental Schedules Required by ERISA**

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by qualified institutions 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).

*T.H. Hester, Eyer & Brown, P.C.*

April 28, 2025

GOSSETT MOTORS 401(K) PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
December 31, 2023 and 2022

|                                    | 2023                        | 2022                       |
|------------------------------------|-----------------------------|----------------------------|
| ASSETS                             |                             |                            |
| Cash and cash equivalents          | \$ 21,723                   | \$ -                       |
| Investments at fair value          | 12,171,619                  | 9,558,925                  |
| Receivables                        |                             |                            |
| Employers' contributions           | 1,793                       | 1,988                      |
| Participants' contributions        | 1,221                       | 10,406                     |
| Notes receivable from participants | 415,828                     | 346,771                    |
| TOTAL RECEIVABLES                  | <u>418,842</u>              | <u>359,165</u>             |
| TOTAL ASSETS                       | <u>12,612,184</u>           | <u>9,918,090</u>           |
| NET ASSETS AVAILABLE FOR BENEFITS  | \$ <u><u>12,612,184</u></u> | \$ <u><u>9,918,090</u></u> |

See accompanying notes.

GOSSETT MOTORS 401(K) PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
Year Ended December 31, 2023

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

|                                                           |                |
|-----------------------------------------------------------|----------------|
| Investment income (loss):                                 |                |
| Net appreciation in fair value of investments             | \$ 1,560,393   |
| Interest and dividends                                    | <u>260,111</u> |
|                                                           | 1,820,504      |
| <br>Interest income on notes receivable from participants | <br>38,432     |
| <br>Contributions                                         |                |
| Employers                                                 | 194,726        |
| Participants                                              | 1,341,182      |
| Rollover                                                  | <u>459,346</u> |
|                                                           | 1,995,254      |
| <br>TOTAL ADDITIONS                                       | <br>3,854,190  |

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

|                               |                  |
|-------------------------------|------------------|
| Benefits paid to participants | 1,092,912        |
| Deemed distributions          | (14,644)         |
| Administrative expenses       | <u>81,828</u>    |
| TOTAL DEDUCTIONS              | <u>1,160,096</u> |

NET INCREASE 2,694,094

NET ASSETS AVAILABLE FOR BENEFITS

|                   |                                 |
|-------------------|---------------------------------|
| Beginning of year | <u>9,918,090</u>                |
| <br>End of year   | <br>\$ <u><u>12,612,184</u></u> |

See accompanying notes.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

NOTE A - DESCRIPTION OF PLAN

The following description of the Gossett Motors 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. *General.* The Plan is a defined contribution plan covering all eligible employees of Gossett Motor Cars, Inc., We 3 Gossett, LLC, JALP Clothing, LLC, GMCE, LLC and ABDG, Inc. (the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
2. *Eligibility.* Employees who are at least 18 years of age and have 6 consecutive months of service with the Company are eligible to participate in the Plan as of the first day of each month coinciding with or following the date in which they satisfy the eligibility requirements. Subsequent to the year ended December 31, 2023, the Plan was amended to raise the eligibility age from 18 to 21 and the entry dates were changed to be the first day of the quarter coinciding with or following the date in which they satisfy the eligibility requirements.
3. *Contributions.* Participants may make pre-tax deferrals to the Plan, limited to the lesser of 100% of their eligible compensation, as defined by the Plan, or the maximum amount allowable by law. Participants 50 years of age or older may also elect to make pretax catch-up contributions up to the maximum amount allowable by law. The Plan also allows participants to “roll over” assets from other qualified savings plans into the Plan. Effective with the restatement of the Plan on May 2, 2023, participants may also make after tax deferrals to the Plan, limited to the lesser of 100% of their eligible compensation, as defined by the Plan, or the maximum amount allowable by law.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation and their contributions invested in a designated qualified default investment alternative fund until changed by the participant. Effective with the restatement of the Plan on May 2, 2023, employees who enter the Plan under the automatically enrollment will have their deferral rate increased by 1% each year until the rate is 6%, unless the participant elects to change the deferral rate.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

The Company may make matching contributions to the Plan equal to a discretionary percentage, to be determined by the Company, of the participants' elective deferrals per payroll period. Contributions made by the Company are subject to certain limitations and vesting.

4. *Participant Accounts.* Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution, and (b) Plan earnings (losses) and charged with an allocation of any administrative expenses paid by the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
5. *Vesting.* Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service. A participant who, while employed by the Company, dies, attains normal retirement age, or incurs a disability will be 100% vested in his or her account balance.
6. *Notes Receivable From Participants.* Participants may borrow from their accounts up to a maximum equal to the lesser of 50% of their vested account balance or \$50,000. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 1%. Principal and interest is paid ratably through monthly payroll deductions. All loan fees are to be paid by the participant and the fees will be deducted from the participant's account at the time the loan is taken. Prior to March 15, 2025, participants were allowed to have two loans outstanding at a time. Effective March 15, 2025, participants are only allowed one outstanding loan at a time.
7. *Investment Options.* Upon enrollment in the Plan, a participant may direct employee contributions in increments of one percent or a specific dollar amount in various investment options.
8. *Payment of benefits.* On termination of service, a participant may elect to receive either a lump-sum amount equal to the value of his or her account, substantially equal installments, or partial withdrawals meeting certain requirements. If termination is for a reason other than death, disability or retirement, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. A participant who maintains employment and has reached age 59 ½ may request an in-service withdrawal from their vested account balances subject to conditions (as defined by the

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Plan). The Plan also provides that a participant may receive liquidation of all or part of his or her vested benefits in the event of extreme economic hardship, subject to approval by the Plan's administrative committee. In accordance with the IRC, benefits withdrawn prior to age 59 ½ may be subject to additional taxes.

Participants with a vested account balance of less than \$1,000 upon severance from employment with the Company will receive a lump sum distribution equal to their vested balance, in accordance with the Plan. Effective with the restatement of the Plan on May 2, 2023, participants with a vested account balance of less than \$5,000 upon severance from employment with the Company will receive a lump sum distribution of their vested balance.

9. *Forfeited Amounts.* Forfeited non-vested account balances are used to reduce future employer contributions or pay administrative expenses of the Plan. At December 31, 2023 and 2022 forfeited non-vested account balances were \$-0- and \$35,855, respectively.
10. *Expenses.* Administrative expenses presented in these financial statements consist of expenses paid by the Plan or participants for recordkeeping, advisory fees and processing fees. Certain expenses incurred for maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Investment-related expenses are included in net appreciation of fair value of investments.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Cash and Cash Equivalents

The Plan considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note G for discussion of fair value measurement.

Income from investments is recognized when earned. Purchases and sales of securities are recorded on a trade-date basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants

Notes receivable from participants are valued at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document. All loans bear interest at a reasonable rate of interest as provided in the loan policy.

Payment of Benefits

Benefits are recorded when paid.

Contributions

Contributions from Plan participants and the matching contributions from the Company are recorded in the year in which the participant contributions are withheld.

NOTE C - PLAN TERMINATION

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

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

NOTE D - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The Plan's Form 5500 is prepared on the cash basis of accounting. The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2023 and 2022 to Form 5500:

|                                                                | 2023                 | 2022                |
|----------------------------------------------------------------|----------------------|---------------------|
| Net assets available for benefits per the financial statements | \$12,612,184         | \$ 9,918,090        |
| Employers' contribution receivable                             | (1,793)              | (1,988)             |
| Participants' contribution receivable                          | <u>(1,221)</u>       | <u>(10,406)</u>     |
| Net assets available for benefits per Form 5500                | <u>\$ 12,609,170</u> | <u>\$ 9,905,696</u> |

The Plan's Form 5500 is prepared on the cash basis of accounting. The following is a reconciliation of the change in net assets available for benefits per the financial statements at December 31, 2023 and 2022 to Form 5500:

|                                                                          | 2023                | 2022                |
|--------------------------------------------------------------------------|---------------------|---------------------|
| Change in net assets available for benefits per the financial statements | \$ 2,694,094        | \$ (636,284)        |
| Change in contributions receivable                                       | <u>9,381</u>        | <u>(1,110)</u>      |
| Change in net assets available for benefits per Form 5500                | <u>\$ 2,703,475</u> | <u>\$ (637,394)</u> |

NOTE E - TAX STATUS

Through May 1, 2023, the Plan was operating under a prototype plan established by Empower Retirement, LLC ("Empower"). Empower was issued a favorable determination letter dated November 14, 2022, stating that the Plan and related trust, as designed, qualifies under Code section 401(a) of the Internal Revenue Code. Beginning May 2, 2023, the Plan was amended and restated and began operating under a prototype plan established by EPIC Advisors, Inc. ("EPIC"). Once qualified, the Plan is required to operate in conformity with IRC to maintain its qualification. EPIC was issued a favorable determination letter dated June 30, 2020, stating that the Plan and related trust, as designed,

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

qualifies under Code section 401(a) of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan sponsor believes that the Plan is currently being operated in compliance with the applicable requirements of the Internal Revenue Code and therefore, believe that the Plan is qualified and that the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the plan's financial statements.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain positions that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for the years prior to 2020.

NOTE F - INFORMATION CERTIFIED BY THE PLAN'S TRUSTEES

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustees have certified that the following data included in the accompanying financial statements and supplementary schedules are complete and accurate.

The information certified includes cash and equivalents of \$21,723 and \$-0-, as well as total investments of \$12,171,619 and \$9,558,925 at December 31, 2023 and 2022, respectively. The Trustees also certified to the completeness and accuracy of net investment income of \$1,820,504. Empower Trust Company, LLC certified the loan balances through July 26, 2023 and the participant loan balance at December 31, 2022.

In addition, the Trustees certified the information included in the supplemental schedule regarding the Schedule of Assets (Held at End of Year).

The Plan's independent accountants did not perform auditing procedures with respect to the information identified above, except for comparing such information to the related information included in the financial statements and supplemental schedules.

NOTE G - FAIR VALUE MEASUREMENTS

The Plans' investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

Level 1 Fair Value Measurements

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Fair Value Measurements

Inputs to the valuation methodology are other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level 3 Fair Value Measurements

These fair value measurements are unobservable measurements for the asset and rely on management's own assumptions about the assumptions market participants would use in pricing the asset.

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

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

*Mutual funds:* valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

*Common collective trust funds:* valued at the NAV, as provided by the trustee, used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

If the Plan initiates a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

The following tables present the Plan's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of December 31, 2023 and 2022.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Fair Value Measurements on a Recurring Basis  
As of December 31, 2023

|                                              | <u>Level 1</u>       | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|----------------------------------------------|----------------------|----------------|----------------|---------------------|
| ASSETS                                       |                      |                |                |                     |
| Cash, interest bearing                       | \$ 321,641           | \$ -           | \$ -           | \$ 321,641          |
| Mutual funds                                 | <u>11,338,793</u>    | <u>-</u>       | <u>-</u>       | <u>11,338,793</u>   |
| Total investments<br>in fair value hierarchy | <u>\$ 11,660,434</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>11,660,434</u>   |
| Investments measured at NAV                  |                      |                |                |                     |
| Common collective trust funds (a)(b)         |                      |                |                | <u>511,185</u>      |
| Investments at fair value                    |                      |                |                | <u>\$12,171,619</u> |

As of December 31, 2022

|                                              | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|----------------------------------------------|---------------------|----------------|----------------|---------------------|
| ASSETS                                       |                     |                |                |                     |
| Mutual funds                                 | \$ 8,652,747        | \$ -           | \$ -           | \$ 8,652,747        |
| Total investments<br>in fair value hierarchy | <u>\$ 8,652,747</u> | <u>\$ -</u>    | <u>\$ -</u>    | <u>8,652,747</u>    |
| Investments measured at NAV                  |                     |                |                |                     |
| Common collective trust funds (a)(b)         |                     |                |                | <u>906,178</u>      |
| Investments at fair value                    |                     |                |                | \$ <u>9,558,925</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 in the statements of net assets available for benefits.
- (b) If an investment is measured using the NAV per unit (or its equivalent) as the practical expedient in ASC 820 and that investment is in a fund that files a Form 5500, Annual Return/Report of Employee Benefit Plan, as a direct filing entity, disclosure of that investment's strategy is not required.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2023 are reported in net appreciation in fair value of investments.

The Plan's policy is to recognize transfers between Levels 1 and 2 and into and out of Level 3 as of the date of the transaction. For the years ended December 31, 2023 and 2022, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

NOTE H - RELATED PARTY AND EXEMPT PARTY-IN-INTEREST TRANSACTIONS

OneDigital Investment Advisors, LLC performed investment advisory services for the Plan, and therefore fees paid by the Plan qualify as party-in-interest transactions. Investment advisory fees paid to OneDigital Investment Advisors, LLC totaled \$8,396.

Empower Annuity Insurance Company of America performed recordkeeping services for the Plan, and therefore recordkeeping fees paid by the Plan qualify as party-in-interest transactions. Recordkeeping fees paid to Empower Annuity Insurance Company of America totaled \$41,156.

EPIC Retirement Plan Services performed third party administrative services for the Plan, and therefore fees paid by the Plan qualify as party-in-interest transactions. Fees paid to EPIC Retirement Plan Services totaled \$37,444.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

NOTE I - RELATED PARTY AND NONEXEMPT PARTY-IN-INTEREST TRANSACTIONS

During the years ended December 31, 2023 and 2022, the Company did not remit certain participant contributions to the plan in a timely manner, as defined by ERISA. The Company is in the process of fully correcting these violations. These contributions are considered nonexempt party-in-interest transactions. The Company intends to compensate participants for any lost earnings resulting from the delay in contributions. These nonexempt transactions do not affect the tax status determination of the plan, and the Company intends to pay all fines imposed.

NOTE J - 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 participants' account balances and the amounts reported in the statements of net assets available for benefits.

GOSSETT MOTORS 401(K) PLAN  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2023 and 2022

NOTE K - CONCENTRATIONS OF RISK

Financial instruments that potentially subject the Plan to credit risk include an investment option of cash on deposit with a financial institution. The Plan maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits as guaranteed by the Federal Deposit Insurance Corporation (FDIC). The Plan maintains its cash deposits in a large well capitalized financial institution. The Plan has not experienced any losses in such accounts nor does the Plan believe it is exposed to any significant credit risk on cash accounts. In addition, the money market cash account held by the Plan at December 31, 2023, is not insured by the FDIC. At December 31, 2023 and 2022, uninsured cash was \$321,641 and \$-0-, respectively.

NOTE L - SUBSEQUENT EVENTS

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through April 28, 2025, the date the financial statements were available to be issued.

## SUPPLEMENTARY INFORMATION

GOSSETT MOTORS 401(K) PLAN  
EMPLOYER IDENTIFICATION NUMBER 62-1236154  
PLAN NUMBER 001  
SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
December 31, 2023

| Schedule H, line 4i - Schedule of Assets (Held at End of Year) |                                                                |                                                                                                         |            |                      |
|----------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------|----------------------|
| ( a )                                                          | ( b )                                                          | ( c )                                                                                                   | ( d )      | ( e )                |
|                                                                | Identity of issue, borrower, lessor, or similar party          | Description of investment including maturity date, rate of interest, collateral, par, or maturity value | Cost       | Current Value        |
|                                                                | BlackRock Mid-cap Growth Equity Portfolio Institutional Shares | Mutual Fund                                                                                             |            | \$ 212,436           |
|                                                                | Cohen & Steers Real Estate Securities                          | Mutual Fund                                                                                             |            | 25,604               |
|                                                                | Federated Capital Preservation Fund R6                         | Collective Trust Fund                                                                                   |            | 511,185              |
|                                                                | Federated Hermes Govt Obl Premier                              | Money Market Fund                                                                                       |            | 321,641              |
|                                                                | Fidelity 500 Index                                             | Mutual Fund                                                                                             |            | 645,163              |
|                                                                | JP Morgan Growth Advantage Fund R6                             | Mutual Fund                                                                                             |            | 812,826              |
|                                                                | Metropolitan West Total Return Bond Fd                         | Mutual Fund                                                                                             |            | 44,005               |
|                                                                | MFS Mid Cap Value Fund R6                                      | Mutual Fund                                                                                             |            | 341,491              |
|                                                                | Principal SmallCap Growth Fund I                               | Mutual Fund                                                                                             |            | 322,774              |
|                                                                | The Hartford Div and Growth Fund R6                            | Mutual Fund                                                                                             |            | 360,926              |
|                                                                | Vanguard Intl Growth Fund Admiral                              | Mutual Fund                                                                                             |            | 126,320              |
|                                                                | Vanguard Mid Cap Index Adm                                     | Mutual Fund                                                                                             |            | 119,530              |
|                                                                | Vanguard Small Cap Index Fund - Adm                            | Mutual Fund                                                                                             |            | 124,871              |
|                                                                | Vanguard Target Retirement 2020 Fund                           | Mutual Fund                                                                                             |            | 33,465               |
|                                                                | Vanguard Target Retirement 2025 Fund                           | Mutual Fund                                                                                             |            | 707,290              |
|                                                                | Vanguard Target Retirement 2030 Fund                           | Mutual Fund                                                                                             |            | 869,243              |
|                                                                | Vanguard Target Retirement 2035 Fund                           | Mutual Fund                                                                                             |            | 2,001,137            |
|                                                                | Vanguard Target Retirement 2040 Fund                           | Mutual Fund                                                                                             |            | 492,203              |
|                                                                | Vanguard Target Retirement 2045 Fund                           | Mutual Fund                                                                                             |            | 1,294,436            |
|                                                                | Vanguard Target Retirement 2050 Fund                           | Mutual Fund                                                                                             |            | 175,807              |
|                                                                | Vanguard Target Retirement 2055 Fund                           | Mutual Fund                                                                                             |            | 1,450,570            |
|                                                                | Vanguard Target Retirement 2060 Fund                           | Mutual Fund                                                                                             |            | 378,482              |
|                                                                | Vanguard Target Retirement 2065 Fund                           | Mutual Fund                                                                                             |            | 843                  |
|                                                                | Vanguard Target Retirement Inc Fund                            | Mutual Fund                                                                                             |            | 509,806              |
|                                                                | Vanguard Total Intl Stock Index Fd Adm                         | Mutual Fund                                                                                             |            | 186,821              |
|                                                                | Vanguard Total Stock Mkt Index Fd Adm                          | Mutual Fund                                                                                             |            | 102,744              |
|                                                                |                                                                |                                                                                                         |            | <u>12,171,619</u>    |
|                                                                | Participant loans                                              | 4.25% - 9.50%                                                                                           | <u>-0-</u> | <u>415,828</u>       |
|                                                                |                                                                |                                                                                                         |            | <u>\$ 12,587,447</u> |

GOSSETT MOTORS 401(K) PLAN  
 EMPLOYER IDENTIFICATION NUMBER 62-1236154  
 PLAN NUMBER 001

SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
 December 31, 2023

| Schedule H, Line 4a - Schedule of Delinquent Participant Contributions                |                                                          |                                      |                                          |                                                  |
|---------------------------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------|------------------------------------------|--------------------------------------------------|
| Participant Contributions Transferred Late to Plan                                    | Total that Constitutes Nonexempt Prohibited Transactions |                                      |                                          | Total Fully Corrected Under VFCP and PTE 2002-51 |
| Check here if Late Participant Loan Repayments are included: <input type="checkbox"/> | Contributions Not Corrected                              | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP |                                                  |
| \$ 10,734                                                                             | \$ 1,221                                                 | \$ 9,513                             | \$ -                                     | \$ -                                             |