

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2023</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 11/01/2023 and ending 10/31/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>BBS ENTERPRISES, INC. PROFIT SHARING PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BBS ENTERPRISES, INC</u></p> <p><u>4680 N. ROYAL ATLANTA DRIVE</u> <u>TUCKER, GA 30084-3801</u></p>	<p>1c Effective date of plan <u>10/01/1983</u></p> <p>2b Employer Identification Number (EIN) <u>61-1937922</u></p> <p>2c Plan Sponsor's telephone number <u>770-491-0343</u></p> <p>2d Business code (see instructions) <u>238210</u></p>

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.	08/15/2025	RICHARD ESTES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	238
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	148
	6a(2)	134
	6b	7
	6c	99
	6d	240
	6e	0
	6f	240
	6g(1)	198
	6g(2)	218
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2A 2E 2F 2G 2J 3D

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <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	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **11/01/2023** and ending **10/31/2024**

A Name of plan BBS ENTERPRISES, INC. PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BBS ENTERPRISES, INC	D Employer Identification Number (EIN) 61-1937922

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

1 Coverage Information:

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-CP-KG8B	218	11/01/2023	10/31/2024

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II	Investment and Annuity Contract Information	
	Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.	
4	Current value of plan's interest under this contract in the general account at year end	210596
5	Current value of plan's interest under this contract in separate accounts at year end.....	
6	Contracts With Allocated Funds:	
a	State the basis of premium rates ▶	
b	Premiums paid to carrier	6b
c	Premiums due but unpaid at the end of the year.....	6c
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d
e	Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)	
a	Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input checked="" type="checkbox"/> guaranteed investment (4) <input type="checkbox"/> other ▶	
b	Balance at the end of the previous year	7b 178752
c	(1) Contributions deposited during the year	7c(1) 20968
	(2) Dividends and credits	7c(2) 7
	(3) Interest credited during the year	7c(3) 4027
	(4) Transferred from separate account.....	7c(4) 797897
	(5) Other (specify below)	7c(5)
	(6) Total additions	7c(6) 822899
d	Total of balance and additions (add lines 7b and 7c(6))	7d 1001651
e	Deductions:	
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1) 5911
	(2) Administration charge made by carrier	7e(2) 2644
	(3) Transferred to separate account.....	7e(3) 782500
	(4) Other (specify below)	7e(4)
	(5) Total deductions	7e(5) 791055
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f 210596

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **11/01/2023** and ending **10/31/2024**

A Name of plan BBS ENTERPRISES, INC. PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BBS ENTERPRISES, INC	D Employer Identification Number (EIN) 61-1937922	

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

NATIONWIDE **ONE NATIONWIDE PLAZA**
COLUMBUS, OH 43215

(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)

SUGARLOAF WEALTH MANAGEMENT, LLC

2736 MEADOW CHURCH RD
DULUTH, GA 30097

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	INVESTMENT MGMT	16968	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

ERISA SERVICES, INC.

PO BOX 24628
KNOXVILLE, TN 37933-2628

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	CONTRACT ADMIN	14314	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 18 19 49 59 60 63 64 99	RECORDKEEPER	5100	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	40	Yes <input type="checkbox"/> No <input checked="" 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 (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 11/01/2023 and ending 10/31/2024	
A Name of plan BBS ENTERPRISES, INC. PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BBS ENTERPRISES, INC	D Employer Identification Number (EIN) 61-1937922

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	336838	363435
(2) Participant contributions	1b(2)	3671	6894
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	6115724	7068089
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	180741	210596
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6636974	7649014
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	838	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	838	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	6636136	7649014

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	363435	
(B) Participants	2a(1)(B)	379856	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		743291
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	4034	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1449871
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2197196

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1125496	
(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)		1125496
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)	58822	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		58822
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1184318

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1012878
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: **BENNETT THRASHER LLP**

(2) EIN: **58-1673613**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
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.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 11/01/2023 and ending 10/31/2024

A Name of plan <u>BBS ENTERPRISES, INC. PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BBS ENTERPRISES, INC</u>	D Employer Identification Number (EIN) <u>61-1937922</u>	

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	<u>0</u>
--	----------	----------

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 04-3157927

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	
---	----------	--

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year.....	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c	

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

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

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

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... Yes No

11 a Does the ESOP hold any preferred stock? Yes No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
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)	14b	
c 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).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

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

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

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

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation.....

Part VII IRS Compliance Questions

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 / 01 / 2021 (MM/DD/YYYY) and the Opinion Letter serial number Q704504A.

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1. The information contained in this e-mail is confidential and intended only for the use of the management of BBS Enterprises, Inc. Profit Sharing Plan (the Company) and should not be altered. This email was created August 15, 2025 and Bennett Thrasher LLP will maintain a duplicate copy pursuant to our data retention policies. Additional copies may be requested by reference to its unique identification number 18118.
2. With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your (or any other) Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.
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Fax: 770-390-0394

BBS Enterprises, Inc. Profit Sharing Plan

Financial Statements

October 31, 2024 and 2023



BBS Enterprises, Inc. Profit Sharing Plan

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Supplemental Information:*

Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions – For the Year
Ended October 31, 2024 15

Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) – October 31, 2024 16-17

* Other schedules required by the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.



Independent Auditor's Report

To the Plan Administrator of
BBS Enterprises, Inc. Profit Sharing Plan

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

We have performed an audit of financial statements of BBS Enterprises, Inc. Profit Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of October 31, 2024, and the related statement of changes in net assets available for benefits for the year ended October 31, 2024, and related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion on the Financial Statements

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

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

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Basis for Opinion on the Financial Statements

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern over the twelve months from the report date.

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



In performing an audit in accordance with GAAS, we:

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

Our audit 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.



Supplemental Schedules Required by ERISA

The supplemental schedules of the Plan, as listed in the accompanying index, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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 DOL'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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Bennett Thrasher LLP

Atlanta, Georgia
August 15, 2025

BBS Enterprises, Inc. Profit Sharing Plan

Statements of Net Assets Available for Benefits October 31, 2024 and 2023

	2024	2023
Assets		
Investments:		
Investments at fair value	\$ 7,068,089	\$ 6,115,724
Investment at contract value	<u>210,596</u>	<u>180,741</u>
Total investments	7,278,685	6,296,465
Receivables:		
Plan participant receivable	6,894	3,671
Plan Sponsor receivable	<u>363,435</u>	<u>336,838</u>
Total assets	<u>7,649,014</u>	<u>6,636,974</u>
Liabilities		
Excess contributions payable	<u>-</u>	<u>838</u>
Net assets available for benefits	<u>\$ 7,649,014</u>	<u>\$ 6,636,136</u>

See accompanying notes to financial statements.

BBS Enterprises, Inc. Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits For the Year Ended October 31, 2024

Additions to net assets attributed to:

Contributions:

Plan Sponsor	\$ 363,435
Participant	<u>379,856</u>
Total contributions	743,291

Investment income:

Interest and dividends	220
Net appreciation in fair value of investments	<u>1,452,727</u>
Total additions	<u>2,196,238</u>

Deductions from net assets attributed to:

Benefits paid to participants	1,125,496
Administrative expenses	<u>57,864</u>
Total deductions	<u>1,183,360</u>

Net increase	1,012,878
Net assets available for benefits, beginning of year	<u>6,636,136</u>
Net assets available for benefits, end of year	<u>\$ 7,649,014</u>

See accompanying notes to financial statements.

BBS Enterprises, Inc. Profit Sharing Plan

Notes to Financial Statements October 31, 2024 and 2023

Note 1: Description of Plan

The following description of the BBS Enterprises, Inc. Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan, which is participant-directed, was adopted and effective on January 1, 1993 solely as a profit-sharing plan. The Plan, effective November 1, 2017, is a Safe Harbor 401(k) plan, covering substantially all full-time employees with the exception of union employees, nonresident aliens, leased employees, and residents of Puerto Rico, of BBS Enterprises, Inc. (the Company or the Plan Sponsor). In order to participate in the Plan, employees must have completed one year of service and be at least twenty-one years of age. Employees enter into the Plan on the first day of the Plan year or first day of the seventh month of the Plan year coinciding with or next following the date the eligibility requirements met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan has implemented certain requirements of the Setting Every Community Up for Retirement Enhancement Act of 2019 (the SECURE Act), which amends required minimum distributions provisions, provide for qualified birth or adoption distributions and amends hardship distribution provisions.

Contributions

Contributions to the Plan include profit-sharing contributions allocated to participants based on a formula, as defined in the plan document. Participants direct the investment of these contributions into various investment options offered by the Plan. There were no profit sharing contributions for the year ended October 31, 2024.

The Plan includes a provision under Internal Revenue Code (IRC) Section 401(k) whereby participants may deposit the maximum amount of pre-tax contributions allowed under the IRC. Participants may designate all or a portion of their elective deferrals as a Roth 401(k) contribution. The statutory limit for 2024 and 2023 was \$23,000 and \$22,500, respectively. Additionally, employees who have attained age 50 are eligible to deposit catch-up contributions in accordance with, and subject to limitations under, the IRC. The maximum catch-up contribution for 2024 and 2023 was \$7,500. Participants direct their contributions into various investment options offered by the Plan. The Plan also accepts rollovers from other tax-qualified and tax-advantaged plans. Participants may revoke salary contributions at any time. Participants may increase or decrease the percentage of compensation contributed to the Plan on the first day of the Plan year or the first day of the seventh month of the Plan year.

The Plan Sponsor will make safe harbor matching contributions equal to 3% of compensation, which will be determined by the Company annually. The Plan Sponsor made safe harbor contributions totaling \$363,435 for the year ended October 31, 2024, which is included in the Plan Sponsor contribution receivable in the accompanying statements of net assets available for benefits.

The Plan Sponsor may also make contributions equal to a discretionary percentage of participant compensation, to be determined by the Company each plan year. There were no Plan Sponsor discretionary contributions for the year ended October 31, 2024.

Administration

The Plan Sponsor serves as the Plan Administrator. The Plan Administrator has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include, among other things, establishing procedures, maintaining records, interpreting provisions of the Plan, and making determinations regarding questions, which may affect eligibility for benefits. Certain officers of the Plan Sponsor serve as Trustees of the Plan.

The Company has engaged Pension Financial Services (PFS) to serve as a third-party Plan Administrator of the Plan and Nationwide Trust Company (Nationwide) as Custodian of the Plan. The Custodian receives all contributions made under the Plan, holds Plan assets, pays benefits as directed by the Plan Administrator, and assists in the administration of the Plan. Nationwide serves as the intermediary for all asset purchases and redemptions and manages certain investment options of the Plan (see Note 7).

Expenses

Administrative expenses of the Plan are liabilities of the Plan but may be paid by the Company. These expenses include, but are not limited to, legal, accounting and recordkeeping fees, and investment expenses. For administrative expenses not paid by the Company, a proportionate share of fees and expenses paid by the Plan is charged to each participant's account.

Participant Accounts

Each participant account is credited with pre-tax, Roth 401(k), and rollover contributions made by the participant and the participant's portion of the Plan Sponsor's contributions and Plan earnings. Earnings, expenses, and gains and losses on investments are allocated based on participant account balances, as defined in the plan document.

Vesting

Participants are immediately vested in their contributions, the Plan Sponsor's safe harbor matching contributions, rollover balances, and any allocated earnings thereon. Participant vesting in the Plan Sponsor's discretionary matching and profit-sharing contributions and income earned thereon are based on years of service during which an employee completes at least 1,000 hours of service during the Plan year with the Plan Sponsor, as defined in the plan document. The vesting percentages are as follows:

Years of Service	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Participants also become 100% vested upon termination of the Plan, on reaching the normal retirement age of sixty-five, or upon disability or death while an employee of the Plan Sponsor.

Investment Options

Participants are required to make participant-directed allocations of their accounts in increments of 1% totaling 100% among various investment options, including certain options for which the Custodians or their affiliates serve as investment advisors (see Note 7), as selected by the Plan Administrator.

Benefits Paid to Participants

In general, a participant may withdraw a minimum of \$1,000 and up to 100% of the participant's pre-tax and rollover 401(k) contributions, excluding any earnings thereon, in the event of a participant's heavy and immediate financial hardship, as defined in the plan document. Hardship distributions may not exceed the amount of the participant's financial hardship.

Upon normal retirement, reaching age 59 ½, disability, or death, a participant or beneficiary may receive the value of the account through a lump sum or partial distributions.

Participants withdrawing from the Plan due to termination of employment, other than due to retirement, death, or disability, may receive the value of their vested account balance through a lump sum distribution or rollover. In general, if the participant's account balance, as defined in the plan document, is greater than \$5,000 (the involuntary cash-out amount), the account balance may not be distributed without the participant's consent. Distributions greater than \$1,000 but less than \$5,000 made without the participant's consent prior to the participant's achievement of the normal retirement age will be rolled over into an individual retirement plan designated by the Plan Administrator. Regardless of participant election as to payment, the Plan may, upon termination of service of a participant for any reason, pay the benefits owed in a lump sum if the account balance is less than \$1,000.

Distributions from the Plan will normally be subject to income taxes, and in certain circumstances, may also be subject to Internal Revenue Service (IRS) penalties, unless the distribution is transferred to another qualified plan or individual retirement account.

Forfeitures

Non-vested account balances of terminated employees are forfeited upon the complete distribution of the vested portion of their account, subject to the possibility of reinstatement before the end of five consecutive breaks in service, as defined in the plan document. Forfeitures of terminated employees' non-vested accounts from Plan Sponsor contributions shall be used to offset future Plan Sponsor contributions and/or to pay the Plan's administrative expenses and employer contributions, as defined in the plan document. There were \$10,992 of forfeitures used to pay a portion of the Plan's administrative expenses during the year ended October 31, 2024. The outstanding forfeiture balance as of October 31, 2024 and 2023 totaled \$5 and \$4,511, respectively.

Note 2: Summary of Accounting Policies

Basis of Accounting

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

Use of Estimates in Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Payment of Benefits

Benefit payments are recorded when paid by the Plan.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate risk, market risk, and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in 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 accompanying statements of net assets available for benefits and statement of changes in net assets available for benefits.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value, except for fully benefit-responsive investment contracts which are reported at contract value (see Note 5). 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 4).

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded when earned. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the year, including realized and unrealized gains and losses.

Note 3: Information Certified by Custodian (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Nationwide, except for comparing such information to information included in the Plan's financial statements and supplemental information:

	2024	2023
Statements of Net Assets Available for Benefits:		
Investments at fair value	\$ 7,068,089	\$ 6,115,724
Investments at contract value	210,596	180,741
Statement of Changes in Net Assets Available for Benefits:		
Investment income:		
Interest and dividends	\$ 220	
Net appreciation in fair value of investments	1,452,727	

Note 4: Fair Value Measurements

The accounting standard for fair value measurements provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 Measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets 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: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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 October 31, 2024 and 2023.

Mutual Funds: Valued based on amounts reported in an active market and are classified within Level 1 in the fair value hierarchy table.

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

Assets at Fair Value as of October 31, 2024:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ <u>7,068,089</u>	\$ -	\$ -	\$ <u>7,068,089</u>
Total investments at fair value	\$ <u>7,068,089</u>	\$ -	\$ -	\$ <u>7,068,089</u>

Assets at Fair Value as of October 31, 2023:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ <u>6,115,724</u>	\$ -	\$ -	\$ <u>6,115,724</u>
Total investments at fair value	\$ <u>6,115,724</u>	\$ -	\$ -	\$ <u>6,115,724</u>

Note 5: Fully Benefit-Responsive Investment Contract

The Nationwide Fixed Select Account is a traditional investment contract through a group annuity contract with the Custodian. This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. In accordance with Accounting Standards Update (ASU) 2015-12, *Plan Accounting: Defined Contribution Pension Plans (Topic 962): I. Fully Benefit-Responsive Investment Contracts* (ASU 2015-12), contract value is the only relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. The contract value of the Nationwide Fixed Select Account represents contributions plus earnings, less participant withdrawals and administrative expenses. The contract issuer, Nationwide, is contractually obligated to repay the principal and interest at a specified interest rate that is guaranteed to the Plan.

The Nationwide Fixed Select Account is credited with daily interest at an effective annual rate of interest. At the beginning of each quarter, Nationwide will calculate an interest rate which will be credited to the guaranteed fund during that quarter. The guaranteed minimum floor rate may change after the defined period, but it will never be lower than the minimum guaranteed interest rate.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments. Certain events, such as plan termination or a plan merger initiated by the Plan Sponsor, may limit the ability of the Plan to transact at contract value. The Plan Sponsor does not believe that any events that may limit the ability of the Plan to transact at contract value are probable.

Note 6: Income Tax Status

The Plan Sponsor has entered into a non-standardized adoption agreement (the Prototype Plan). The Prototype Plan received a favorable opinion letter from the IRS dated March 31, 2014, which stated that the Prototype Plan was designed in accordance with the applicable sections of the IRC. The Plan has been amended since receiving the determination letter; however, the Plan Administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and that the Plan was qualified and that the related trust was tax-exempt as of October 31, 2024.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of October 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2021.

Note 7: Party-in-Interest Transactions

Nationwide performs services for, sells products to, and manages and maintains certain investments of the Plan for which fees are charged to the Plan. During 2024, \$57,864 of fees were paid by the Plan (see Note 1).

Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

Note 8: 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.

Note 9: Prohibited Transactions

During 2023, the Plan Sponsor deducted, via payroll withholding, an aggregate of \$22,840 during 2023 from participants' gross wages that were not remitted in a timely manner to the Plan in accordance with Department of Labor regulations. The Plan Sponsor made a restoration contribution to restore lost earnings for the 2023 late remittances in 2024.

Note 10: Subsequent Events

The Plan has evaluated all subsequent events through the report date, the date these financial statements were available for issuance. Management has concluded that all subsequent events requiring recognition or disclosure have been incorporated into these financial statements.

* * * * *

Supplemental Information

BBS Enterprises, Inc. Profit Sharing Plan

Schedule H, Part IV, Line 4a - Schedule of Delinquent Participant Contributions

For the Year Ended October 31, 2024

Plan #001 - Employer Identification #58-2042526

Plan Year	Participant Contributions Transferred Late to Plan	Loan Repayments Included in Late Contributions (Y/N)	Total that Constitute Nonexempt Prohibited Transactions			Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
			Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Corrections in VFCP	
2023	\$ 22,840	N	\$ -	\$ 22,840	\$ -	\$ -

See accompanying notes to financial statements and independent auditor's report.

BBS Enterprises, Inc. Profit Sharing Plan

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

October 31, 2024

Plan #001 - Employer Identification #58-2042526

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments (Number of Shares)	(d) Cost	(e) Current Value
	Mutual funds:			
	Vanguard Target Retirement 2030 Inv	622,778	#	\$ 1,668,087
	Vanguard Target Retirement 2050 Inv	188,960	#	540,976
	Vanguard Target Retirement 2040 Inv	188,241	#	508,761
	Vanguard Target Retirement 2045 Inv	141,730	#	400,321
	Vanguard Target Retirement 2025 Inv	144,902	#	357,004
	Vanguard Target Retirement 2035 Inv	122,612	#	356,198
	Vanguard Bal Indx Adml	149,663	#	316,070
	Vanguard Gr Indx Adml	74,057	#	296,435
	Vanguard 500 Index Fd As	69,336	#	228,568
	Fidelity 500 Indx	81,596	#	183,024
	Vanguard Sm Cap Indx Fd As	63,321	#	148,608
	Vanguard Devl Mkt Indx Adml	69,407	#	119,518
	Vanguard Mid-Cap Idx Fd As	48,185	#	114,335
	Vanguard Target Retirement 2055 Inv	39,749	#	113,619
	Fidelity Us Bd Indx	108,709	#	112,135
	Dodgecox Intl Stk	48,393	#	111,274
	Goldman Sachs GQG Ptnrs Intl Opps R6	79,060	#	106,211
*	Nationwide Loomis Allcap Gr R6	42,330	#	104,442
	Fidelity Intl Indx	71,513	#	104,067
	Avantis U.S. Large Cap Value Fund	77,319	#	100,952
	Vanguard Val Indx Adml	40,198	#	100,706
	JPM Large Cap Gr R6	20,032	#	93,105
	JPM Eq Inc R5	47,935	#	91,085
	Avantis Emerging Markets Equity Fund	83,958	#	88,374
	PGIM Total Return Bond R6	75,344	#	81,841
	Blackrock Hi Yld Bond Port K	43,569	#	66,131
	Vanguard Target Retirement Inc	41,382	#	62,004
	Vanguard Target Retirement 2060 Inv	28,440	#	61,695
	Principal Glbl Realest R6	62,050	#	54,960
	Mfs Midcap Gr R6	27,450	#	50,598
	Diamond Hill Mdcap I	26,913	#	50,012
	Pimco Real Rtn Inst	34,264	#	49,585
	Blackrock Total Return K	38,031	#	43,017
	Legal & General Commodity Strategy Fund	40,508	#	41,464
	Vanguard Total Bnd Mkt Ldx Adm	34,246	#	37,576
	Ab Global Bond Fund - Class Z	34,481	#	34,204
	Avantis U.S. Small Cap Value Fund	20,892	#	28,338
	Vanguard Explr Adml	11,017	#	28,181

BBS Enterprises, Inc. Profit Sharing Plan

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) (Continued)

October 31, 2024

Plan #001 - Employer Identification #58-2042526

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments (Number of Shares)	(d) Cost	(e) Current Value
	Vanguard Target Retirement 2065 Inv	4,710	#	7,708
	Vanguard Target Retirement 2020 Inv	2,028	#	4,534
	DFA Emrg Mkt Cor Eq Inst	537	#	830
	DFA US Large Cap Val Inst	189	#	442
	Col Sel Lgcap Gr Inst2	149	#	424
	Blackrock Mdcap Gr Eq Inst	170	#	312
	Ab Glbl Bd I	128	#	148
	Pimco CommodityRealReturn Strategy Fund	158	#	115
	Blackrock Strat Inc Oppr I	38	#	47
	DFA Glbl Realest Sec Inst	18	#	26
	DFA Us Trgt Val Inst	7	#	16
	Fed Hrms Gov Oblgtns Prmr	-	#	6
	Total mutual funds			7,068,089
	Guaranteed investment contract:			
*	Fixed Select Contract	197,420	#	210,596
	Total investments			<u>\$ 7,278,685</u>

* A party-in-interest as defined by ERISA.

Not required for participant-directed investments.

See accompanying notes to financial statements and independent auditor's report.

BBS Enterprises, Inc. Profit Sharing Plan

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

October 31, 2024

Plan #001 - Employer Identification #58-2042526

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments (Number of Shares)	(d) Cost	(e) Current Value
	Mutual funds:			
	Vanguard Target Retirement 2030 Inv	622,778	#	\$ 1,668,087
	Vanguard Target Retirement 2050 Inv	188,960	#	540,976
	Vanguard Target Retirement 2040 Inv	188,241	#	508,761
	Vanguard Target Retirement 2045 Inv	141,730	#	400,321
	Vanguard Target Retirement 2025 Inv	144,902	#	357,004
	Vanguard Target Retirement 2035 Inv	122,612	#	356,198
	Vanguard Bal Indx Adml	149,663	#	316,070
	Vanguard Gr Indx Adml	74,057	#	296,435
	Vanguard 500 Index Fd As	69,336	#	228,568
	Fidelity 500 Indx	81,596	#	183,024
	Vanguard Sm Cap Indx Fd As	63,321	#	148,608
	Vanguard Devl Mkt Indx Adml	69,407	#	119,518
	Vanguard Mid-Cap Idx Fd As	48,185	#	114,335
	Vanguard Target Retirement 2055 Inv	39,749	#	113,619
	Fidelity Us Bd Indx	108,709	#	112,135
	Dodgecox Intl Stk	48,393	#	111,274
	Goldman Sachs GQG Ptnrs Intl Opps R6	79,060	#	106,211
*	Nationwide Loomis Allcap Gr R6	42,330	#	104,442
	Fidelity Intl Indx	71,513	#	104,067
	Avantis U.S. Large Cap Value Fund	77,319	#	100,952
	Vanguard Val Indx Adml	40,198	#	100,706
	JPM Large Cap Gr R6	20,032	#	93,105
	JPM Eq Inc R5	47,935	#	91,085
	Avantis Emerging Markets Equity Fund	83,958	#	88,374
	PGIM Total Return Bond R6	75,344	#	81,841
	Blackrock Hi Yld Bond Port K	43,569	#	66,131
	Vanguard Target Retirement Inc	41,382	#	62,004
	Vanguard Target Retirement 2060 Inv	28,440	#	61,695
	Principal Glbl Realest R6	62,050	#	54,960
	Mfs Midcap Gr R6	27,450	#	50,598
	Diamond Hill Mdcap I	26,913	#	50,012
	Pimco Real Rtn Inst	34,264	#	49,585
	Blackrock Total Return K	38,031	#	43,017
	Legal & General Commodity Strategy Fund	40,508	#	41,464
	Vanguard Total Bnd Mkt Ldx Adm	34,246	#	37,576
	Ab Global Bond Fund - Class Z	34,481	#	34,204
	Avantis U.S. Small Cap Value Fund	20,892	#	28,338
	Vanguard Explr Adml	11,017	#	28,181

BBS Enterprises, Inc. Profit Sharing Plan

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) (Continued)

October 31, 2024

Plan #001 - Employer Identification #58-2042526

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments (Number of Shares)	(d) Cost	(e) Current Value
	Vanguard Target Retirement 2065 Inv	4,710	#	7,708
	Vanguard Target Retirement 2020 Inv	2,028	#	4,534
	DFA Emrg Mkt Cor Eq Inst	537	#	830
	DFA US Large Cap Val Inst	189	#	442
	Col Sel Lgcap Gr Inst2	149	#	424
	Blackrock Mdcap Gr Eq Inst	170	#	312
	Ab Glbl Bd I	128	#	148
	Pimco CommodityRealReturn Strategy Fund	158	#	115
	Blackrock Strat Inc Oppr I	38	#	47
	DFA Glbl Realest Sec Inst	18	#	26
	DFA Us Trgt Val Inst	7	#	16
	Fed Hrms Gov Oblgtns Prmr	-	#	6
	Total mutual funds			7,068,089
	Guaranteed investment contract:			
*	Fixed Select Contract	197,420	#	210,596
	Total investments			\$ 7,278,685

* A party-in-interest as defined by ERISA.

Not required for participant-directed investments.

See accompanying notes to financial statements and independent auditor's report.