Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▸ Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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.)
- [X] 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:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
METRO SALES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▸ 002

1c Effective date of plan
01/01/2019

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)
METRO SALES, INC.

250 N. RIVER RIDGE CIRCLE, STE 100
BURNSVILLE, MN 55337

2b Employer Identification Number (EIN)
41-0957753

2c Plan Sponsor's telephone number
612-861-4000

2d Business code (see instructions)
423400

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.	09/11/2025	HEIDI MYERS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/11/2025	HEIDI MYERS
	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 [X] 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**	294
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	255
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	284
b	Retired or separated participants receiving benefits	**6b**	4
c	Other retired or separated participants entitled to future benefits	**6c**	35
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	323
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f	Total. Add lines **6d** and **6e**.	**6f**	324
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	270
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	270
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	20
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:

2P 2Q 3I 2I

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

9a Plan funding arrangement (check all that apply)

- (1) [ ] Insurance
- (2) [ ] Code section 412(e)(3) insurance contracts
- (3) [X] Trust
- (4) [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) [ ] Insurance
- (2) [ ] Code section 412(e)(3) insurance contracts
- (3) [X] Trust
- (4) [ ] General assets of the sponsor

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

a Pension Schedules

- (1) [X] **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) [X] **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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan
METRO SALES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
METRO SALES, INC.

D Employer Identification Number (EIN)
41-0957753

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		937242
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	277573	327452
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	74780000	84930000
(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	75057573	86194694
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i	1368750	1345393
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	1368750	1345393
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	73688823	84849301

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)	1307142	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1307142
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	16136	
(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)		16136
(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)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	10150000	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		10150000

		(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		11473278

Expenses

		(a) Amount	(b) Total
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	284521	
(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)		284521
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		25459
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	2820	
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		2820
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		312800

Net Income and Reconciliation

		(a) Amount	(b) Total
k Net income (loss). Subtract line **2j** from line **2d**	2k		11160478
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) [X] 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)** [X] 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: BERGANKDV, LTD **(2)** EIN: 41-1431613

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.)	**4a**		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.)	**4b**		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.)	**4c**		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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		1500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		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?	**4g**		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?	**4h**		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.)	**4i**	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.)	**4j**		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?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		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.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year ______________.

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service / Department of Labor Employee Benefits Security Administration / Pension Benefit Guaranty Corporation	**Retirement Plan Information** This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	OMB No. 1210-0110 **2024** **This Form is Open to Public Inspection.**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan
METRO SALES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
METRO SALES, INC.

D Employer Identification Number (EIN)
41-0957753

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions .... **1** | 0

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

EIN(s): 33-6134835 ______________

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .... ☐ Yes ☐ No ☐ N/A

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

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

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

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .... **6a** |

b Enter the amount contributed by the employer to the plan for this plan year .... **6b** |

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

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

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

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

Part III Amendments

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

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

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

11 **a** Does the ESOP hold any preferred stock? .... ☐ Yes ☒ No

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation.______________________________

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/_____ (MM/DD/YYYY) and the Opinion Letter serial number__________.

Metro Sales, Inc. Employee Stock Ownership Plan

Financial Statements and Supplemental Schedule

December 31, 2024 and 2023

Metro Sales, Inc. Employee Stock Ownership Plan
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Independent Auditor's Report

To the Plan Administrator
Metro Sales, Inc. Employee Stock Ownership Plan
Burnsville, Minnesota

Opinion

We have audited the financial statements of Metro Sales, Inc. Employee Stock Ownership Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year then ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in net assets available for benefits for the year ended December 31, 2024 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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.

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

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 audits.
- 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.

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 audits.

Supplemental Schedule Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 has been subjected to the 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.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

BerganKDV, Ltd.

Minneapolis, Minnesota
September 10, 2025

FINANCIAL STATEMENTS

Metro Sales, Inc. Employee Stock Ownership Plan
Statements of Net Assets Available for Benefits
As of December 31, 2024 and 2023

2024

	Allocated	Unallocated	Total
Assets			
Investments, at fair value			
Metro Sales, Inc. common stock	$ 11,324,000	$ 73,606,000	$ 84,930,000
Cash, interest-bearing	327,452	-	327,452
Total investments, at fair value	11,651,452	73,606,000	85,257,452
Receivables			
Employer contribution receivable	937,242	-	937,242
Total assets	12,588,694	73,606,000	86,194,694
Liabilities			
Note payable	-	1,345,393	1,345,393
Net Assets Available for Benefits	$ 12,588,694	$ 72,260,607	$ 84,849,301

2023

	Allocated	Unallocated	Total
Assets			
Investments, at fair value			
Metro Sales, Inc. common stock	$ 8,308,889	$ 66,471,111	$ 74,780,000
Cash, interest-bearing	277,573	-	277,573
Total assets	8,586,462	66,471,111	75,057,573
Liabilities			
Note payable	-	1,368,750	1,368,750
Net Assets Available for Benefits	$ 8,586,462	$ 65,102,361	$ 73,688,823

See notes to financial statements.

Metro Sales, Inc. Employee Stock Ownership Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2024

	Allocated	Unallocated	Total
Additions:			
Investment income			
Net appreciation in fair value of investments	$ 1,127,778	$ 9,022,222	$ 10,150,000
Interest income	16,136	-	16,136
Employer contribution	1,258,326	48,816	1,307,142
Allocation of 22,222 shares of Metro Sales, Inc. common stock at fair value	1,887,333	(1,887,333)	-
Total additions	4,289,573	7,183,705	11,473,278
Deductions:			
Benefits paid directly to participants	284,521	-	284,521
Interest expense	-	25,459	25,459
Administrative expense	2,820	-	2,820
Total deductions	287,341	25,459	312,800
Change in net assets	4,002,232	7,158,246	11,160,478
Net Assets Available for Benefits			
Beginning of year	8,586,462	65,102,361	73,688,823
End of year	$ 12,588,694	$ 72,260,607	$ 84,849,301

See notes to financial statements.

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Metro Sales, Inc. Employee Stock Ownership Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for complete information.

General

Metro Sales, Inc. (the Company) established the Plan effective January 1, 2019 as an employee stock ownership plan (ESOP) and trust. The Plan, as amended, is designed to recognize and reward the contributions made to the Company's successful operation by its employees. The Plan operates, in relevant part, as a leveraged ESOP and is designed to comply with section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code (IRC) of 1986, as amended, and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. An independent third-party fiduciary service is the Plan's trustee. The Plan is administered by the Company.

In October 2019, the Plan purchased Company common stock, representing 100% of the outstanding shares of the Company, using the proceeds of a Company note payable (see Note 5) and holds the common stock in a trust established under the Plan. As the Plan makes payments on the note, an appropriate percentage of common stock is allocated to eligible participants' accounts in accordance with applicable regulations under the IRC.

The note payable is collateralized by the unallocated shares of stock. The Company has no rights against shares once they are allocated to participants in accordance with the terms of the ESOP. Accordingly, the financial statements of the Plan as of December 31, 2024 and 2023 and for the year ended December 31, 2024 present separately the assets and liabilities and changes therein pertaining to:

(a) the accounts of participants with rights in allocated common stock (allocated') and
(b) common stock not yet allocated to participants (unallocated)

Eligibility

Employees of the Company are generally eligible to participate in the Plan after attaining age 18 and completing 90 continuous days of service. Eligible employees may become participants in the Plan on the first day of the month coinciding with or immediately following attainment of the eligibility requirement. The Plan disallows participation of any employee of an affiliate, unless such affiliate has specifically adopted the plan in writing, any employee covered by a collective bargaining agreement, nonresident aliens, leased employees and independent contractors.

Contributions

The Company is obligated to make contributions in cash to the Plan which, when aggregated with the Plan's dividend and interest earnings, equals the amount necessary to enable the Plan to make its regularly scheduled payments of principal and interest due on its Company note payable. Employee contributions are not permitted.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Contributions (Continued)

Also, the board of directors of the Company determines the amount of discretionary contribution, if any, to the Plan annually. Discretionary contributions can be made by the Company in cash or Company stock. Discretionary cash contributions were $1,258,326 for the year ended December 31, 2024, of which $937,242 is recorded as an employer contribution receivable in the statement of net assets available for benefits as of December 31, 2024.

An eligible employee’s share of any contributions will be determined based on the proportion of the employee’s total points for the plan year to the total points of all participants for the plan year. Generally, a participant’s points for a plan year are computed as follows: (1) two points shall be allocated for each year of service for vesting purposes and (2) one point for each full $2,000 of eligible compensation paid to the participant during each plan year. Eligible employees are required to be employed on the last day of the Plan year and have worked more than 1,000 hours during the Plan year to receive any contributions unless they have reached the age of 65 or older and terminated due to death or permanent disability.

Payment of Benefits

Upon a participant's retirement, termination of employment, death, or disability the vested account balance may be paid in a lump sum, rollover, or installments. The amount to be distributed based is based upon the account valuation date immediately preceding the distribution, and distributions are made in cash, or employer stock upon request. If a terminated participant’s vested account balance does not exceed $7,000, the trustee will distribute the vested balance to be paid to the terminated participant in a single lump sum or rollover as soon as administratively possible. The Plan allows participants to redeem stock from their account balance after the age of 65. Under the provisions of the Plan, the Plan is obligated to repurchase participant shares that have been distributed under the terms of the Plan, since the shares are not publicly traded. No shares were distributed under the terms of the Plan for the year ended December 31, 2024.

Administrative Expenses

Substantially all expenses incurred in the maintaining of the Plan are paid by the Company and are excluded from these financial statements.

Voting Rights

Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account, which are limited to the approval or disapproval of any corporate merger or sale transaction, as defined, and will be notified by the trustee prior to the time that such rights are to be exercised. The trustee is not permitted to vote any allocated shares for which instructions have not been given by a participant. The trustee is required, however, to vote any allocated shares for which it has not received direction, and unallocated shares, in the same proportion as directed shares are voted.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Participant Accounts

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each plan year with an allocation of shares of the Company's stock released by the Trustee from the unallocated account and forfeitures of terminated participants' nonvested accounts. Only those participants who are eligible employees of the Company as of the last day of the plan year and whose entry date was prior to the last day of the Plan year will receive an allocation. Allocations of common stock and forfeitures are based on a participant's eligible compensation, relative to total eligible compensation. Plan earnings are allocated to a participant's account based on the ratio of the participant's account balance to the total account balance of all participants.

Vesting

Vesting of participant accounts is based on years of service as defined. A participant vests at a rate of 20% per year, starting with two years of service and the participant is 100% vested after six years of service. Notwithstanding the above, participants become 100% vested at the time of death, normal retirement age, termination of employment on account of disability and full or partial termination of the Plan.

Put Option

Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company purchase any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock, as determined by an independent appraiser. The Company can pay for the purchase within 30 days following the exercise of the put option or over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Diversification

Diversification is offered to participants close to retirement so that they have the opportunity to move part of the value of their investment in Company's common stock into investments that are more diversified. Participants who have reached the age of 55 and have at least ten years of participation in the Plan, may elect to diversify a portion of their account balance that is invested in Company stock. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of shares allocated to their account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. The Company shall direct the trustee to offer at least three investment options that are within the confines of regulations prescribed by the Internal Revenue Service (IRS). Alternatively, with participant consent, the Company may direct the trustee to offer investment in another qualified plan maintained by the Company or make a cash distribution of the diversified amount to the participant. There was no diversification of participant account balances for the year ended December 31, 2024.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Forfeitures

Forfeitures result when participants leave the Company before their accounts become fully vested. Forfeited balances of terminated participants' nonvested account balance will be allocated among the participant accounts in a similar manner as employer contributions. During 2024, $7,207 of cash forfeitures and 561 shares were allocated to participants. At December 31, 2024 and 2023, there were no forfeited nonvested account balances.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting.

Use of Estimates

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

Allocations

The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of employees with rights in allocated stock (allocated) and (b) stock not yet allocated to employees (unallocated), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which the debt service is actually paid.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. See Note 4 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is accrued on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

The Plan has evaluated subsequent events through September 10, 2025, the date the financial statements were available to be issued.

NOTE 3 – INVESTMENT IN COMMON STOCK

The Plan's investment in the Company's common stock as of December 31, 2024 and 2023, is presented in the following table:

	2024		2023	
	Allocated	Unallocated	Allocated	Unallocated
Number of shares	133,333	866,667	111,111	888,889
Cost	$ 200,000	$ 1,300,000	$ 166,667	$ 1,333,333
Fair value	$ 11,324,000	$ 73,606,000	$ 8,308,889	$ 66,471,111

NOTE 4 – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes 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) and the lowest priority to unobservable outputs (Level 3). The three levels of the fair value hierarchy under FASB ASU 820 are described as follows:

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 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 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.

NOTE 4 – FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth by level within the fair value hierarchy the Plan's financial assets measured at fair value on a recurring basis as of December 31, 2024 and 2023:

	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Metro Sales, Inc. common stock	$ -	$ -	$ 84,930,000	$ 84,930,000
Cash, interest-bearing	327,452	-	-	327,452
Total investments at fair value	$ 327,452	$ -	$ 84,930,000	$ 85,257,452

	Assets at Fair Value as of December 31, 2023			
Metro Sales, Inc. common stock	$ -	$ -	$ 74,780,000	$ 74,780,000
Cash, interest-bearing	277,573	-	-	277,573
Total investments at fair value	$ 277,573	$ -	$ 74,780,000	$ 75,057,573

The 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, 2024 and 2023.

Common Stock - The Company's common stock is valued at fair value as determined based upon a valuation prepared by an independent appraisal company. The appraisal was based upon a combination of the market and income valuation techniques consistent with prior years as illustrated in the following table.

Instrument	Fair Value	Principal Valuation Technique	Unobservable Inputs
Metro Sales, Inc. common stock	$ 84,930,000	Discounted cash flow	Weighted average cost of capital
			Discount for lack of marketability
		Guideline Public Companies	EBITDA multiple
			Projected EBITDA multiple
			Revenue multiple
			Discount for lack of marketability

NOTE 4 – FAIR VALUE MEASUREMENTS (CONTINUED)

The preceding methods 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 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.

NOTE 5 – NOTE PAYABLE

In October 2019, the Plan entered into a term note payable agreement for $1,500,000 with the Company. The proceeds of the note payable were used to purchase Company common stock. Unallocated shares are collateral for the note payable. Shares are released from collateral and allocated to participants as payments of principal and interest are made. The number of shares released in any year is the number of shares held as collateral times the ratio of the current-year payments divided by the total of the current year's payments, plus all future years' principal and interest payments. This resulted in approximately 22,222 shares being released and allocated for the Plan year ended December 31, 2024.

	2024	2023
1.86% fixed rate note with the Company due in annual installments of $48,815, including interest, with the final payment due December 31, 2063.	$ 1,345,393	$ 1,368,750

The annual maturities of long-term debt are as follows for the year ending December 31:

2025	$ 23,791
2026	24,234
2027	24,685
2028	25,143
2029	25,611
Thereafter	1,221,929
Total	$ 1,345,393

NOTE 6 – RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

The Plan invests in Company common stock and has indebtedness to the Company. These are related party and party-in-interest transactions. As described in Note 1, the Company pays substantially all Plan expenses. The Plan has a number of service providers. Such parties are parties in interest under ERISA.

NOTE 7 – RISKS AND UNCERTAINTIES

The Plan's investments consist primarily of the Company's common stock, which is exposed to various risks such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows and other such techniques. Due to the level of risk associated with the investment in the Company's common stock and to the uncertainties inherent in estimates and assumptions, it is at least reasonably possible that changes in the value of the Company's common stock will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE 8 – PLAN TERMINATION

The Company reserves the right to terminate the Plan at any time, subject to Plan provisions. Upon such termination of the Plan, the interest of each participant in the trust fund will be distributed to such participant or his or her beneficiary by the trustee at the time prescribed by the Plan terms and the IRC. Upon termination of the Plan, the Plan’s management may direct the trustee to pay all liabilities and expenses of the trust fund and may direct the trustee to sell shares of financed common stock held in the unallocated account to the extent it determines such sale to be necessary in order to repay the Company loan.

NOTE 9 – INCOME TAX STATUS

The Plan has received a determination letter from the IRS dated May 5, 2020, stating that the Plan is qualified under the IRC and, therefore, the related trust is exempt from taxation. The plan has been amended since the Plan received the determination letter. The Plan Administrator believes that the Plan, as amended, is designed and is being operated in compliance with the applicable requirements of the IRC. The Plan Administrator believes that the Plan is qualified and the related trust is tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more than likely would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there were no uncertain positions taken or expected to be taken that would require recognition of a liability 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.

SUPPLEMENTAL SCHEDULE

Metro Sales, Inc. Employee Stock Ownership Plan
Schedule of Assets (Held at End of Year)
Schedule H, Part IV, Line 4i
EIN: 41-0957753
Plan No. 002
December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	First International Bank & Trust	Cash, interest-bearing	$ 327,452	$ 327,452
*	Metro Sales, Inc.	Common stock, 1,000,000 shares	1,500,000	84,930,000
	Total		$ 1,827,452	$ 85,257,452

Metro Sales, Inc. Employee Stock Ownership Plan

Financial Statements and Supplemental Schedule

December 31, 2024 and 2023

Metro Sales, Inc. Employee Stock Ownership Plan
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Independent Auditor's Report

To the Plan Administrator
Metro Sales, Inc. Employee Stock Ownership Plan
Burnsville, Minnesota

Opinion

We have audited the financial statements of Metro Sales, Inc. Employee Stock Ownership Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year then ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in net assets available for benefits for the year ended December 31, 2024 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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.

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

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 audits.
- 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.

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 audits.

Supplemental Schedule Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 has been subjected to the 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.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

BerganKDV, Ltd.

Minneapolis, Minnesota
September 10, 2025

FINANCIAL STATEMENTS

Metro Sales, Inc. Employee Stock Ownership Plan
Statements of Net Assets Available for Benefits
As of December 31, 2024 and 2023

2024

	Allocated	Unallocated	Total
Assets			
Investments, at fair value			
Metro Sales, Inc. common stock	$ 11,324,000	$ 73,606,000	$ 84,930,000
Cash, interest-bearing	327,452	-	327,452
Total investments, at fair value	11,651,452	73,606,000	85,257,452
Receivables			
Employer contribution receivable	937,242	-	937,242
Total assets	12,588,694	73,606,000	86,194,694
Liabilities			
Note payable	-	1,345,393	1,345,393
Net Assets Available for Benefits	$ 12,588,694	$ 72,260,607	$ 84,849,301

2023

	Allocated	Unallocated	Total
Assets			
Investments, at fair value			
Metro Sales, Inc. common stock	$ 8,308,889	$ 66,471,111	$ 74,780,000
Cash, interest-bearing	277,573	-	277,573
Total assets	8,586,462	66,471,111	75,057,573
Liabilities			
Note payable	-	1,368,750	1,368,750
Net Assets Available for Benefits	$ 8,586,462	$ 65,102,361	$ 73,688,823

Metro Sales, Inc. Employee Stock Ownership Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2024

	Allocated	Unallocated	Total
Additions:			
Investment income			
Net appreciation in fair value of investments	$ 1,127,778	$ 9,022,222	$ 10,150,000
Interest income	16,136	-	16,136
Employer contribution	1,258,326	48,816	1,307,142
Allocation of 22,222 shares of Metro Sales, Inc. common stock at fair value	1,887,333	(1,887,333)	-
Total additions	4,289,573	7,183,705	11,473,278
Deductions:			
Benefits paid directly to participants	284,521	-	284,521
Interest expense	-	25,459	25,459
Administrative expense	2,820	-	2,820
Total deductions	287,341	25,459	312,800
Change in net assets	4,002,232	7,158,246	11,160,478
Net Assets Available for Benefits			
Beginning of year	8,586,462	65,102,361	73,688,823
End of year	$ 12,588,694	$ 72,260,607	$ 84,849,301

See notes to financial statements.

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Metro Sales, Inc. Employee Stock Ownership Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for complete information.

General

Metro Sales, Inc. (the Company) established the Plan effective January 1, 2019 as an employee stock ownership plan (ESOP) and trust. The Plan, as amended, is designed to recognize and reward the contributions made to the Company's successful operation by its employees. The Plan operates, in relevant part, as a leveraged ESOP and is designed to comply with section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code (IRC) of 1986, as amended, and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. An independent third-party fiduciary service is the Plan's trustee. The Plan is administered by the Company.

In October 2019, the Plan purchased Company common stock, representing 100% of the outstanding shares of the Company, using the proceeds of a Company note payable (see Note 5) and holds the common stock in a trust established under the Plan. As the Plan makes payments on the note, an appropriate percentage of common stock is allocated to eligible participants' accounts in accordance with applicable regulations under the IRC.

The note payable is collateralized by the unallocated shares of stock. The Company has no rights against shares once they are allocated to participants in accordance with the terms of the ESOP. Accordingly, the financial statements of the Plan as of December 31, 2024 and 2023 and for the year ended December 31, 2024 present separately the assets and liabilities and changes therein pertaining to:

(a) the accounts of participants with rights in allocated common stock (allocated') and
(b) common stock not yet allocated to participants (unallocated)

Eligibility

Employees of the Company are generally eligible to participate in the Plan after attaining age 18 and completing 90 continuous days of service. Eligible employees may become participants in the Plan on the first day of the month coinciding with or immediately following attainment of the eligibility requirement. The Plan disallows participation of any employee of an affiliate, unless such affiliate has specifically adopted the plan in writing, any employee covered by a collective bargaining agreement, nonresident aliens, leased employees and independent contractors.

Contributions

The Company is obligated to make contributions in cash to the Plan which, when aggregated with the Plan's dividend and interest earnings, equals the amount necessary to enable the Plan to make its regularly scheduled payments of principal and interest due on its Company note payable. Employee contributions are not permitted.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Contributions (Continued)

Also, the board of directors of the Company determines the amount of discretionary contribution, if any, to the Plan annually. Discretionary contributions can be made by the Company in cash or Company stock. Discretionary cash contributions were $1,258,326 for the year ended December 31, 2024, of which $937,242 is recorded as an employer contribution receivable in the statement of net assets available for benefits as of December 31, 2024.

An eligible employee's share of any contributions will be determined based on the proportion of the employee's total points for the plan year to the total points of all participants for the plan year. Generally, a participant's points for a plan year are computed as follows: (1) two points shall be allocated for each year of service for vesting purposes and (2) one point for each full $2,000 of eligible compensation paid to the participant during each plan year. Eligible employees are required to be employed on the last day of the Plan year and have worked more than 1,000 hours during the Plan year to receive any contributions unless they have reached the age of 65 or older and terminated due to death or permanent disability.

Payment of Benefits

Upon a participant's retirement, termination of employment, death, or disability the vested account balance may be paid in a lump sum, rollover, or installments. The amount to be distributed based is based upon the account valuation date immediately preceding the distribution, and distributions are made in cash, or employer stock upon request. If a terminated participant's vested account balance does not exceed $7,000, the trustee will distribute the vested balance to be paid to the terminated participant in a single lump sum or rollover as soon as administratively possible. The Plan allows participants to redeem stock from their account balance after the age of 65. Under the provisions of the Plan, the Plan is obligated to repurchase participant shares that have been distributed under the terms of the Plan, since the shares are not publicly traded. No shares were distributed under the terms of the Plan for the year ended December 31, 2024.

Administrative Expenses

Substantially all expenses incurred in the maintaining of the Plan are paid by the Company and are excluded from these financial statements.

Voting Rights

Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account, which are limited to the approval or disapproval of any corporate merger or sale transaction, as defined, and will be notified by the trustee prior to the time that such rights are to be exercised. The trustee is not permitted to vote any allocated shares for which instructions have not been given by a participant. The trustee is required, however, to vote any allocated shares for which it has not received direction, and unallocated shares, in the same proportion as directed shares are voted.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Participant Accounts

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each plan year with an allocation of shares of the Company's stock released by the Trustee from the unallocated account and forfeitures of terminated participants' nonvested accounts. Only those participants who are eligible employees of the Company as of the last day of the plan year and whose entry date was prior to the last day of the Plan year will receive an allocation. Allocations of common stock and forfeitures are based on a participant's eligible compensation, relative to total eligible compensation. Plan earnings are allocated to a participant's account based on the ratio of the participant's account balance to the total account balance of all participants.

Vesting

Vesting of participant accounts is based on years of service as defined. A participant vests at a rate of 20% per year, starting with two years of service and the participant is 100% vested after six years of service. Notwithstanding the above, participants become 100% vested at the time of death, normal retirement age, termination of employment on account of disability and full or partial termination of the Plan.

Put Option

Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company purchase any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock, as determined by an independent appraiser. The Company can pay for the purchase within 30 days following the exercise of the put option or over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Diversification

Diversification is offered to participants close to retirement so that they have the opportunity to move part of the value of their investment in Company's common stock into investments that are more diversified. Participants who have reached the age of 55 and have at least ten years of participation in the Plan, may elect to diversify a portion of their account balance that is invested in Company stock. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of shares allocated to their account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. The Company shall direct the trustee to offer at least three investment options that are within the confines of regulations prescribed by the Internal Revenue Service (IRS). Alternatively, with participant consent, the Company may direct the trustee to offer investment in another qualified plan maintained by the Company or make a cash distribution of the diversified amount to the participant. There was no diversification of participant account balances for the year ended December 31, 2024.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Forfeitures

Forfeitures result when participants leave the Company before their accounts become fully vested. Forfeited balances of terminated participants' nonvested account balance will be allocated among the participant accounts in a similar manner as employer contributions. During 2024, $7,207 of cash forfeitures and 561 shares were allocated to participants. At December 31, 2024 and 2023, there were no forfeited nonvested account balances.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting.

Use of Estimates

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

Allocations

The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of employees with rights in allocated stock (allocated) and (b) stock not yet allocated to employees (unallocated), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which the debt service is actually paid.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. See Note 4 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is accrued on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

The Plan has evaluated subsequent events through September 10, 2025, the date the financial statements were available to be issued.

NOTE 3 – INVESTMENT IN COMMON STOCK

The Plan's investment in the Company's common stock as of December 31, 2024 and 2023, is presented in the following table:

	2024		2023	
	Allocated	Unallocated	Allocated	Unallocated
Number of shares	133,333	866,667	111,111	888,889
Cost	$ 200,000	$ 1,300,000	$ 166,667	$ 1,333,333
Fair value	$ 11,324,000	$ 73,606,000	$ 8,308,889	$ 66,471,111

NOTE 4 – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes 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) and the lowest priority to unobservable outputs (Level 3). The three levels of the fair value hierarchy under FASB ASU 820 are described as follows:

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 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 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.

NOTE 4 – FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth by level within the fair value hierarchy the Plan's financial assets measured at fair value on a recurring basis as of December 31, 2024 and 2023:

	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Metro Sales, Inc. common stock	$ -	$ -	$ 84,930,000	$ 84,930,000
Cash, interest-bearing	327,452	-	-	327,452
Total investments at fair value	$ 327,452	$ -	$ 84,930,000	$ 85,257,452

	Assets at Fair Value as of December 31, 2023			
Metro Sales, Inc. common stock	$ -	$ -	$ 74,780,000	$ 74,780,000
Cash, interest-bearing	277,573	-	-	277,573
Total investments at fair value	$ 277,573	$ -	$ 74,780,000	$ 75,057,573

The 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, 2024 and 2023.

Common Stock - The Company's common stock is valued at fair value as determined based upon a valuation prepared by an independent appraisal company. The appraisal was based upon a combination of the market and income valuation techniques consistent with prior years as illustrated in the following table.

Instrument	**Fair Value**	**Principal Valuation Technique**	**Unobservable Inputs**
Metro Sales, Inc. common stock	$ 84,930,000	Discounted cash flow	Weighted average cost of capital
			Discount for lack of marketability
		Guideline Public Companies	EBITDA multiple
			Projected EBITDA multiple
			Revenue multiple
			Discount for lack of marketability

NOTE 4 – FAIR VALUE MEASUREMENTS (CONTINUED)

The preceding methods 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 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.

NOTE 5 – NOTE PAYABLE

In October 2019, the Plan entered into a term note payable agreement for $1,500,000 with the Company. The proceeds of the note payable were used to purchase Company common stock. Unallocated shares are collateral for the note payable. Shares are released from collateral and allocated to participants as payments of principal and interest are made. The number of shares released in any year is the number of shares held as collateral times the ratio of the current-year payments divided by the total of the current year's payments, plus all future years' principal and interest payments. This resulted in approximately 22,222 shares being released and allocated for the Plan year ended December 31, 2024.

	2024	2023
1.86% fixed rate note with the Company due in annual installments of $48,815, including interest, with the final payment due December 31, 2063.	$ 1,345,393	$ 1,368,750

The annual maturities of long-term debt are as follows for the year ending December 31:

2025	$ 23,791
2026	24,234
2027	24,685
2028	25,143
2029	25,611
Thereafter	1,221,929
Total	$ 1,345,393

NOTE 6 – RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

The Plan invests in Company common stock and has indebtedness to the Company. These are related party and party-in-interest transactions. As described in Note 1, the Company pays substantially all Plan expenses. The Plan has a number of service providers. Such parties are parties in interest under ERISA.

NOTE 7 – RISKS AND UNCERTAINTIES

The Plan's investments consist primarily of the Company's common stock, which is exposed to various risks such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows and other such techniques. Due to the level of risk associated with the investment in the Company's common stock and to the uncertainties inherent in estimates and assumptions, it is at least reasonably possible that changes in the value of the Company's common stock will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE 8 – PLAN TERMINATION

The Company reserves the right to terminate the Plan at any time, subject to Plan provisions. Upon such termination of the Plan, the interest of each participant in the trust fund will be distributed to such participant or his or her beneficiary by the trustee at the time prescribed by the Plan terms and the IRC. Upon termination of the Plan, the Plan’s management may direct the trustee to pay all liabilities and expenses of the trust fund and may direct the trustee to sell shares of financed common stock held in the unallocated account to the extent it determines such sale to be necessary in order to repay the Company loan.

NOTE 9 – INCOME TAX STATUS

The Plan has received a determination letter from the IRS dated May 5, 2020, stating that the Plan is qualified under the IRC and, therefore, the related trust is exempt from taxation. The plan has been amended since the Plan received the determination letter. The Plan Administrator believes that the Plan, as amended, is designed and is being operated in compliance with the applicable requirements of the IRC. The Plan Administrator believes that the Plan is qualified and the related trust is tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more than likely would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there were no uncertain positions taken or expected to be taken that would require recognition of a liability 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.

SUPPLEMENTAL SCHEDULE

Metro Sales, Inc. Employee Stock Ownership Plan
Schedule of Assets (Held at End of Year)
Schedule H, Part IV, Line 4i
EIN: 41-0957753
Plan No. 002
December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	First International Bank & Trust	Cash, interest-bearing	$ 327,452	$ 327,452
*	Metro Sales, Inc.	Common stock, 1,000,000 shares	1,500,000	84,930,000
	Total		$ 1,827,452	$ 85,257,452

Metro Sales, Inc. Employee Stock Ownership Plan

Financial Statements and Supplemental Schedule

December 31, 2024 and 2023

Metro Sales, Inc. Employee Stock Ownership Plan
Table of Contents

Independent Auditor's Report

To the Plan Administrator
Metro Sales, Inc. Employee Stock Ownership Plan
Burnsville, Minnesota

Opinion

We have audited the financial statements of Metro Sales, Inc. Employee Stock Ownership Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year then ended December 31, 2024, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in net assets available for benefits for the year ended December 31, 2024 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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.

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

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 audits.
- 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.

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 audits.

Supplemental Schedule Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 has been subjected to the 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.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

BerganKDV, Ltd.

Minneapolis, Minnesota
September 10, 2025

FINANCIAL STATEMENTS

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As of December 31, 2024 and 2023

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See notes to financial statements.

Metro Sales, Inc. Employee Stock Ownership Plan
Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2024

	Allocated	Unallocated	Total
Additions:			
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NOTE 1 – DESCRIPTION OF PLAN

The following description of the Metro Sales, Inc. Employee Stock Ownership Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for complete information.

General

Metro Sales, Inc. (the Company) established the Plan effective January 1, 2019 as an employee stock ownership plan (ESOP) and trust. The Plan, as amended, is designed to recognize and reward the contributions made to the Company's successful operation by its employees. The Plan operates, in relevant part, as a leveraged ESOP and is designed to comply with section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code (IRC) of 1986, as amended, and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. An independent third-party fiduciary service is the Plan's trustee. The Plan is administered by the Company.

In October 2019, the Plan purchased Company common stock, representing 100% of the outstanding shares of the Company, using the proceeds of a Company note payable (see Note 5) and holds the common stock in a trust established under the Plan. As the Plan makes payments on the note, an appropriate percentage of common stock is allocated to eligible participants' accounts in accordance with applicable regulations under the IRC.

The note payable is collateralized by the unallocated shares of stock. The Company has no rights against shares once they are allocated to participants in accordance with the terms of the ESOP. Accordingly, the financial statements of the Plan as of December 31, 2024 and 2023 and for the year ended December 31, 2024 present separately the assets and liabilities and changes therein pertaining to:

(a) the accounts of participants with rights in allocated common stock (allocated') and
(b) common stock not yet allocated to participants (unallocated)

Eligibility

Employees of the Company are generally eligible to participate in the Plan after attaining age 18 and completing 90 continuous days of service. Eligible employees may become participants in the Plan on the first day of the month coinciding with or immediately following attainment of the eligibility requirement. The Plan disallows participation of any employee of an affiliate, unless such affiliate has specifically adopted the plan in writing, any employee covered by a collective bargaining agreement, nonresident aliens, leased employees and independent contractors.

Contributions

The Company is obligated to make contributions in cash to the Plan which, when aggregated with the Plan's dividend and interest earnings, equals the amount necessary to enable the Plan to make its regularly scheduled payments of principal and interest due on its Company note payable. Employee contributions are not permitted.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Contributions (Continued)

Also, the board of directors of the Company determines the amount of discretionary contribution, if any, to the Plan annually. Discretionary contributions can be made by the Company in cash or Company stock. Discretionary cash contributions were $1,258,326 for the year ended December 31, 2024, of which $937,242 is recorded as an employer contribution receivable in the statement of net assets available for benefits as of December 31, 2024.

An eligible employee’s share of any contributions will be determined based on the proportion of the employee’s total points for the plan year to the total points of all participants for the plan year. Generally, a participant’s points for a plan year are computed as follows: (1) two points shall be allocated for each year of service for vesting purposes and (2) one point for each full $2,000 of eligible compensation paid to the participant during each plan year. Eligible employees are required to be employed on the last day of the Plan year and have worked more than 1,000 hours during the Plan year to receive any contributions unless they have reached the age of 65 or older and terminated due to death or permanent disability.

Payment of Benefits

Upon a participant's retirement, termination of employment, death, or disability the vested account balance may be paid in a lump sum, rollover, or installments. The amount to be distributed based is based upon the account valuation date immediately preceding the distribution, and distributions are made in cash, or employer stock upon request. If a terminated participant’s vested account balance does not exceed $7,000, the trustee will distribute the vested balance to be paid to the terminated participant in a single lump sum or rollover as soon as administratively possible. The Plan allows participants to redeem stock from their account balance after the age of 65. Under the provisions of the Plan, the Plan is obligated to repurchase participant shares that have been distributed under the terms of the Plan, since the shares are not publicly traded. No shares were distributed under the terms of the Plan for the year ended December 31, 2024.

Administrative Expenses

Substantially all expenses incurred in the maintaining of the Plan are paid by the Company and are excluded from these financial statements.

Voting Rights

Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account, which are limited to the approval or disapproval of any corporate merger or sale transaction, as defined, and will be notified by the trustee prior to the time that such rights are to be exercised. The trustee is not permitted to vote any allocated shares for which instructions have not been given by a participant. The trustee is required, however, to vote any allocated shares for which it has not received direction, and unallocated shares, in the same proportion as directed shares are voted.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Participant Accounts

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each plan year with an allocation of shares of the Company's stock released by the Trustee from the unallocated account and forfeitures of terminated participants' nonvested accounts. Only those participants who are eligible employees of the Company as of the last day of the plan year and whose entry date was prior to the last day of the Plan year will receive an allocation. Allocations of common stock and forfeitures are based on a participant's eligible compensation, relative to total eligible compensation. Plan earnings are allocated to a participant's account based on the ratio of the participant's account balance to the total account balance of all participants.

Vesting

Vesting of participant accounts is based on years of service as defined. A participant vests at a rate of 20% per year, starting with two years of service and the participant is 100% vested after six years of service. Notwithstanding the above, participants become 100% vested at the time of death, normal retirement age, termination of employment on account of disability and full or partial termination of the Plan.

Put Option

Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company purchase any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock, as determined by an independent appraiser. The Company can pay for the purchase within 30 days following the exercise of the put option or over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Diversification

Diversification is offered to participants close to retirement so that they have the opportunity to move part of the value of their investment in Company's common stock into investments that are more diversified. Participants who have reached the age of 55 and have at least ten years of participation in the Plan, may elect to diversify a portion of their account balance that is invested in Company stock. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of shares allocated to their account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. The Company shall direct the trustee to offer at least three investment options that are within the confines of regulations prescribed by the Internal Revenue Service (IRS). Alternatively, with participant consent, the Company may direct the trustee to offer investment in another qualified plan maintained by the Company or make a cash distribution of the diversified amount to the participant. There was no diversification of participant account balances for the year ended December 31, 2024.

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Forfeitures
Forfeitures result when participants leave the Company before their accounts become fully vested. Forfeited balances of terminated participants' nonvested account balance will be allocated among the participant accounts in a similar manner as employer contributions. During 2024, $7,207 of cash forfeitures and 561 shares were allocated to participants. At December 31, 2024 and 2023, there were no forfeited nonvested account balances.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared under the accrual basis of accounting.

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

Allocations
The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of employees with rights in allocated stock (allocated) and (b) stock not yet allocated to employees (unallocated), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which the debt service is actually paid.

Investment Valuation and Income Recognition
The Plan's investments are stated at fair value. See Note 4 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is accrued on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits
Benefits are recorded when paid.

Subsequent Events
The Plan has evaluated subsequent events through September 10, 2025, the date the financial statements were available to be issued.

NOTE 3 – INVESTMENT IN COMMON STOCK

The Plan's investment in the Company's common stock as of December 31, 2024 and 2023, is presented in the following table:

	2024		2023	
	Allocated	Unallocated	Allocated	Unallocated
Number of shares	133,333	866,667	111,111	888,889
Cost	$ 200,000	$ 1,300,000	$ 166,667	$ 1,333,333
Fair value	$ 11,324,000	$ 73,606,000	$ 8,308,889	$ 66,471,111

NOTE 4 – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes 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) and the lowest priority to unobservable outputs (Level 3). The three levels of the fair value hierarchy under FASB ASU 820 are described as follows:

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 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 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.

NOTE 4 – FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth by level within the fair value hierarchy the Plan's financial assets measured at fair value on a recurring basis as of December 31, 2024 and 2023:

	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Metro Sales, Inc. common stock	$ -	$ -	$ 84,930,000	$ 84,930,000
Cash, interest-bearing	327,452	-	-	327,452
Total investments at fair value	$ 327,452	$ -	$ 84,930,000	$ 85,257,452
	Assets at Fair Value as of December 31, 2023			
Metro Sales, Inc. common stock	$ -	$ -	$ 74,780,000	$ 74,780,000
Cash, interest-bearing	277,573	-	-	277,573
Total investments at fair value	$ 277,573	$ -	$ 74,780,000	$ 75,057,573

The 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, 2024 and 2023.

Common Stock - The Company's common stock is valued at fair value as determined based upon a valuation prepared by an independent appraisal company. The appraisal was based upon a combination of the market and income valuation techniques consistent with prior years as illustrated in the following table.

Instrument	Fair Value	Principal Valuation Technique	Unobservable Inputs
Metro Sales, Inc. common stock	$ 84,930,000	Discounted cash flow	Weighted average cost of capital
			Discount for lack of marketability
		Guideline Public Companies	EBITDA multiple
			Projected EBITDA multiple
			Revenue multiple
			Discount for lack of marketability

NOTE 4 – FAIR VALUE MEASUREMENTS (CONTINUED)

The preceding methods 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 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.

NOTE 5 – NOTE PAYABLE

In October 2019, the Plan entered into a term note payable agreement for $1,500,000 with the Company. The proceeds of the note payable were used to purchase Company common stock. Unallocated shares are collateral for the note payable. Shares are released from collateral and allocated to participants as payments of principal and interest are made. The number of shares released in any year is the number of shares held as collateral times the ratio of the current-year payments divided by the total of the current year's payments, plus all future years' principal and interest payments. This resulted in approximately 22,222 shares being released and allocated for the Plan year ended December 31, 2024.

	2024	2023
1.86% fixed rate note with the Company due in annual installments of $48,815, including interest, with the final payment due December 31, 2063.	$ 1,345,393	$ 1,368,750

The annual maturities of long-term debt are as follows for the year ending December 31:

2025	$ 23,791
2026	24,234
2027	24,685
2028	25,143
2029	25,611
Thereafter	1,221,929
Total	$ 1,345,393

NOTE 6 – RELATED PARTY AND PARTY IN INTEREST TRANSACTIONS

The Plan invests in Company common stock and has indebtedness to the Company. These are related party and party-in-interest transactions. As described in Note 1, the Company pays substantially all Plan expenses. The Plan has a number of service providers. Such parties are parties in interest under ERISA.

NOTE 7 – RISKS AND UNCERTAINTIES

The Plan's investments consist primarily of the Company's common stock, which is exposed to various risks such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows and other such techniques. Due to the level of risk associated with the investment in the Company's common stock and to the uncertainties inherent in estimates and assumptions, it is at least reasonably possible that changes in the value of the Company's common stock will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE 8 – PLAN TERMINATION

The Company reserves the right to terminate the Plan at any time, subject to Plan provisions. Upon such termination of the Plan, the interest of each participant in the trust fund will be distributed to such participant or his or her beneficiary by the trustee at the time prescribed by the Plan terms and the IRC. Upon termination of the Plan, the Plan’s management may direct the trustee to pay all liabilities and expenses of the trust fund and may direct the trustee to sell shares of financed common stock held in the unallocated account to the extent it determines such sale to be necessary in order to repay the Company loan.

NOTE 9 – INCOME TAX STATUS

The Plan has received a determination letter from the IRS dated May 5, 2020, stating that the Plan is qualified under the IRC and, therefore, the related trust is exempt from taxation. The plan has been amended since the Plan received the determination letter. The Plan Administrator believes that the Plan, as amended, is designed and is being operated in compliance with the applicable requirements of the IRC. The Plan Administrator believes that the Plan is qualified and the related trust is tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more than likely would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there were no uncertain positions taken or expected to be taken that would require recognition of a liability 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.

SUPPLEMENTAL SCHEDULE

Metro Sales, Inc. Employee Stock Ownership Plan
Schedule of Assets (Held at End of Year)
Schedule H, Part IV, Line 4i
EIN: 41-0957753
Plan No. 002
December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	First International Bank & Trust	Cash, interest-bearing	$ 327,452	$ 327,452
*	Metro Sales, Inc.	Common stock, 1,000,000 shares	1,500,000	84,930,000
	Total		$ 1,827,452	$ 85,257,452

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

1a Name of plan
METRO SALES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan
01/01/2019

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)

METRO SALES, INC.

250 N. RIVER RIDGE CIRCLE, STE 100

BURNSVILLE MN 55337

2b Employer Identification Number (EIN)
41-0957753

2c Plan Sponsor's telephone number
(612)861-4000

2d Business code (see instructions)
423400

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	Heidi Myers **Signature of plan administrator**	9/12/25 Date	HEIDI MYERS Enter name of individual signing as plan administrator
SIGN HERE	Heidi Myers **Signature of employer/plan sponsor**	9/12/25 Date	HEIDI MYERS Enter name of individual signing as employer or plan sponsor
SIGN HERE	 **Signature of DFE**	 Date	 Enter name of individual signing as DFE