

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 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
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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
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1a Name of plan <u>BEST VINYL 401(K) RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BEST VINYL FENCE & DECK, LLC</u> <u>525 S 850 E</u> <u>LEHI, UT 84043</u>	1c Effective date of plan <u>01/01/2011</u> 2b Employer Identification Number (EIN) <u>27-3836861</u> 2c Plan Sponsor's telephone number <u>801-356-2233</u> 2d Business code (see instructions) <u>238900</u>

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.	09/25/2025	JUSTIN COMISH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	142
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	87
	6a(2)	78
	6b	0
	6c	78
	6d	156
	6e	0
	6f	156
	6g(1)	136
	6g(2)	153
6h	0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan BEST VINYL 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BEST VINYL FENCE & DECK, LLC	D Employer Identification Number (EIN) 27-3836861	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS **PO BOX 70002**
CINCINNATI, OH 85273-8009

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

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

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

PCS RETIREMENT

23-3038464

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 16 17 36 37 38 64	CONTRACT ADMINISTRATOR	16038	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

SOLTIS INVESTMENT ADVISORS

87-0526413

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27 28	INVESTMENT ADVISOR	13847	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>BEST VINYL 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BEST VINYL FENCE & DECK, LLC</u>	D Employer Identification Number (EIN) <u>27-3836861</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MORLEY STABLE VALUE FUND</u>		
b Name of sponsor of entity listed in (a): <u>RELIANCE TRUST COMPANY</u>		
c EIN-PN <u>58-1428634-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>9983</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan BEST VINYL 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 BEST VINYL FENCE & DECK, LLC	D Employer Identification Number (EIN) 27-3836861

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	28856	24880
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(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)		
(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)	226725	72194
(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)	182932	161279
(9) Value of interest in common/collective trusts	1c(9)	3877999	4036102
(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)	602870	566141
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	4919382	4860596
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	4919382	4860596

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)	160889	
(B) Participants.....	2a(1)(B)	325217	
(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)		486106
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	4001	
(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)	11583	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		15584
(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)	37945	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		528347
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1067982

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1099975	
(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)		1099975
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	12946	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	13847	
(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)		26793
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1126768

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-58786
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **JONES SIMKINS, LLC**

(2) EIN: **46-1592906**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>BEST VINYL 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BEST VINYL FENCE & DECK, LLC</u>	D Employer Identification Number (EIN) <u>27-3836861</u>	

Part I	Distributions
---------------	----------------------

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

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

1		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): 58-1428634

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

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

3		
---	--	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703944A.

BEST VINYL 401(k) RETIREMENT PLAN

FINANCIAL STATEMENTS

**As of December 31, 2024 and 2023 and for the
Year ended December 31, 2024**



BEST VINYL 401(k) RETIREMENT PLAN
INDEX TO FINANCIAL STATEMENTS
As of December 31, 2024 and 2023 and for the
Year Ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Administrative Committee of the
Best Vinyl 401(k) Retirement Plan

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

We have performed audits of the financial statements of the Best Vinyl 401(k) Retirement Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the 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 ended December 31, 2024, and the related notes to the financial statements.

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

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

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America;

- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedules, as outlined in the index to financial statements, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to

auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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



JONES SIMKINS LLC
Logan, Utah
September 16, 2025

BEST VINYL 401(k) RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets:		
Investments at fair value	\$ 4,674,437	4,707,594
Notes receivable from participants	161,279	182,932
Cash (noninterest bearing)	<u>24,880</u>	<u>28,856</u>
Net assets available for benefits	<u>\$ 4,860,596</u>	<u>4,919,382</u>

The accompanying notes are an integral part of these financial statements.

BEST VINYL 401(k) RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended December 31, 2024

Additions:	
Investment income:	
Net change in fair value of investments	\$ 528,347
Interest and dividend income	<u>41,946</u>
	<u>570,293</u>
Interest income on notes receivable from participants	<u>11,583</u>
Contributions:	
Participants	325,217
Employer	<u>160,889</u>
	<u>486,106</u>
Total additions	<u>1,067,982</u>
Deductions:	
Benefits paid to participants	1,086,004
Deemed distribution of notes receivable from participants	13,971
Administrative expenses	<u>26,793</u>
Total deductions	<u>1,126,768</u>
Net decrease	(58,786)
Net assets available for benefits:	
Beginning of year	<u>4,919,382</u>
End of year	<u><u>\$ 4,860,596</u></u>

The accompanying notes are an integral part of these financial statements.

BEST VINYL 401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

Note 1 – Description of Plan

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

General

The Plan is a defined contribution plan covering qualifying employees of Best Vinyl Fence & Deck, LLC and its subsidiaries (the Company), who have been employed for six months and are 18 years of age or older. The Plan is subject to the provisions of ERISA. The Trustees are responsible for oversight of the Plan. The Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Trustees.

Contributions

Each year, participants may contribute a percentage of their annual compensation, as defined by the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 4% of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. The Plan also includes an auto-escalation feature which automatically increases the participant's deferral percentage by 1% each year up to a maximum percentage of 8% unless the participant elects a different percentage. During the years ended December 31, 2024 and 2023, the Company made safe harbor matching contributions equal to 100% of the participants' salary deferrals that do not exceed 1% of participant compensation, plus 50% of participants' salary deferrals that exceed 1% but do not exceed 6% of participant compensation, plus 25% of participants' salary deferrals that exceed 6% but do not exceed 8% of participant compensation. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions and Company matching contributions, as well as allocations of Plan earnings. Participant accounts are charged with an allocation of administrative expenses paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

BEST VINYL 401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

Note 1 – Description of Plan (continued)

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company contributions portion of their accounts plus earnings thereon is based on years of credited service. A year of service requires completion of 1,000 hours. Participants are fully vested in safe harbor matching contributions. Participants vest at a rate of 20 percent for each year of credited service and are 100 percent vested after 5 years of credited service for all other matching contributions.

Notes Receivable from Participants

Participants may borrow a minimum of \$1,000 up to a maximum amount equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance of the participant's account and bear interest at a reasonable rate of interest as determined by the trustee. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive a lump sum equal to the value of the participant's vested interest in his or her account or through various annuity options over a future period, subject to provisions of the Plan.

Reclassification of Prior Year Presentation

Certain amounts in the 2023 financial statements have been reclassified to conform to the presentation in the 2024 financial statements.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared using 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 the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results may differ from those estimates.

BEST VINYL 401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

Note 2 – Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by investment advisors and its trustee.

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

Contributions

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net change in fair value of investments.

BEST VINYL 401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

Note 3 – Certified Investment Information

Certain information in the accompanying financial statements and ERISA-required supplemental schedule related to investments held at December 31, 2024 and 2023, and net change in fair value of investments and interest and dividend income for the year ended December 31, 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Personal Trust Company, FSB (the trustee of the Plan).

Note 4 – Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 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 or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

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

BEST VINYL 401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

Note 4 – Fair Value Measurements (continued)

The fair value of self-directed brokerage accounts, which may include mutual funds, common stock, and exchange traded funds, is based on the closing price reported on the active market in which the securities are traded.

The fair value of common stocks, preferred stocks, and exchange traded funds are based on the closing price reported on the active market on which the individual securities are traded.

The fair value of target date funds is valued by the Plan's investment advisor and consist of open-end mutual funds that are registered with the Securities and Exchange Commission. The target date funds do not require a redemption notice and generally occur on a daily basis.

The Plan's investment using NAV is composed of a collective trust fund, which is measured daily, may be redeemed daily with no restrictions related to the redemption notice, and contains no unfunded commitments. The NAV is based on the value of the underlying assets owned by the trust.

BEST VINYL 401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

Note 4 – Fair Value Measurements (continued)

The following tables set forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2024 and 2023.

		2024			
		Level 1	Level 2	Level 3	Total
Assets in the fair value hierarchy:					
Target date funds	\$	-	4,036,102	-	4,036,102
Mutual funds		566,140	-	-	566,140
Common stocks		63,856	-	-	63,856
Exchange traded funds		7,729	-	-	7,729
Preferred stocks		610	-	-	610
Investments at fair value					\$ 4,674,437

		2023			
		Level 1	Level 2	Level 3	Total
Assets in the fair value hierarchy:					
Target date funds	\$	-	3,877,813	-	3,877,813
Mutual funds		769,549	-	-	769,549
Common stocks		54,679	-	-	54,679
Exchange traded funds		4,764	-	-	4,764
Preferred stocks		603	-	-	603
Total assets in the fair value hierarchy					4,707,408
Investments measured at net asset value:					
Collective trust fund					186
Investments at fair value					\$ 4,707,594

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

BEST VINYL 401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

Note 5 – Party-In-Interest Transactions

Certain Plan investments are in accounts and contracts administered by Fidelity Personal Trust Company, FSB, the trustee of the Plan, and Soltis Investment Advisors, the wealth advisor to the Plan, and, therefore, qualify as party-in-interest transactions.

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

Note 6 – Plan Termination

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

Note 7 – Tax Status

The Plan has adopted a non-standardized pre-approved plan document which received an opinion letter from the IRS dated June 30, 2020, stating that the pre-approved plan was designed in accordance with the applicable sections of the Internal Revenue Code (IRC) and is, therefore, not subject to income tax under present income tax law. Although the pre-approved plan has been amended since receiving the opinion letter, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

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 on uncertain positions that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

Note 8 – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

BEST VINYL 401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

Note 9 – Non-Exempt Transactions

During the years ended December 31, 2024 and 2023, the Plan remitted \$16,089 of participant contributions and loan repayments late to the Plan. Plan management intends to enter the DOL Voluntary Fiduciary Correction Program during 2025 and make corrective contributions to the Plan associated with the corresponding lost earnings.

Note 10 – Reconciliation of Financial Statements to Schedule H of Form 5500

The amount of net assets available for benefits and the changes in net assets available for benefits per the financial statements agree to the amounts shown in Schedule H of Form 5500. However, there are certain presentation differences between the financial statements and Schedule H of Form 5500.

Note 11 – Subsequent Events

The Plan evaluated its December 31, 2024 financial statements for subsequent events through September 16, 2025, the date the financial statements were available to be issued. The Plan is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

BEST VINYL 401(k) RETIREMENT PLAN
SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2024

EIN 27-3836861
Plan 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
		Mutual Funds:		
	HARRIS ASSOCIATES L.P.	OAKMARK I	n/a	\$ 154,566
	ARTISAN FUNDS, INC.	ARTISAN MID CAP INVESTOR	n/a	109,767
	MFS	MFS MID CAP VALUE R4	n/a	95,538
	HARRIS ASSOCIATES L.P.	OAKMARK INTERNATIONAL I	n/a	78,830
	JANUS HENDERSON	JANUS TRITON N	n/a	69,204
	WASATCH GLOBAL INVESTORS	WASATCH SMALL CAP VALUE INSTITUTIONAL	n/a	33,467
*	FIDELITY INVESTMENTS	FIDELITY EMERGING MARKETS	n/a	8,183
*	FIDELITY INVESTMENTS	FIDELITY GOVERNMENT CASH RESERVES	n/a	6,579
	INVESCO OPPENHEIMER FUNDS, INC.	INVESCO GOLD & SPECIAL MINERALS FUND	n/a	6,358
	COHEN & STEERS	COHEN & STEERS REALTY SHARES	n/a	1,873
*	FIDELITY INVESTMENTS	FIDELITY CASH RESERVES	n/a	719
	JP MORGAN	JPMORGAN MID CAP VALUE L	n/a	523
	T. ROWE PRICE	T. ROWE PRICE RETIREMENT 2015	n/a	508
	VICTORY CAPITAL MANAGEMENT	VICTORY GLOBAL ENERGY TRANSITION A	n/a	14
	PIMCO INCOME FUNDS	PIMCO INCOME FUND INSTITUTIONAL CLASS	n/a	11
		Target Date Funds:		
*	SOLTIS COLLECTIVE INVESTMENT TRUST	SIA TARGET DATE 2045 CL 2	n/a	826,930
*	SOLTIS COLLECTIVE INVESTMENT TRUST	SIA TARGET DATE 2035 CL 2	n/a	784,506
*	SOLTIS COLLECTIVE INVESTMENT TRUST	SIA TARGET DATE 2050 CL 2	n/a	740,829
*	SOLTIS COLLECTIVE INVESTMENT TRUST	SIA TARGET DATE 2060 CL 2	n/a	673,962
*	SOLTIS COLLECTIVE INVESTMENT TRUST	SIA TARGET DATE 2055 CL 2	n/a	410,895
*	SOLTIS COLLECTIVE INVESTMENT TRUST	SIA TARGET DATE 2040 CL 2	n/a	397,089
*	SOLTIS COLLECTIVE INVESTMENT TRUST	SIA TARGET DATE 2025 CL 2	n/a	112,337
*	SOLTIS COLLECTIVE INVESTMENT TRUST	SIA TARGET DATE 2020 CL 2	n/a	46,471
*	SOLTIS COLLECTIVE INVESTMENT TRUST	SIA TARGET DATE 2030 CL 2	n/a	23,641
*	SOLTIS COLLECTIVE INVESTMENT TRUST	SIA LARGE CAP GROWTH CL 2	n/a	19,442
		Common Stocks:		
	AMAZON.COM INC (AMZN)	25 SHARES OF COMMON STOCK	n/a	5,485
	APPLE INC (AAPL)	17 SHARES OF COMMON STOCK	n/a	4,257
	TESLA INC COM (TSLA)	8 SHARES OF COMMON STOCK	n/a	3,231
	DELTA AIR LINES INC(DAL)	50 SHARES OF COMMON STOCK	n/a	3,025
	BARRICK GOLD CORPORATION COM NPV (GOLD)	150 SHARES OF COMMON STOCK	n/a	2,325
	COMMERCIAL METALS CO (CMC)	40 SHARES OF COMMON STOCK	n/a	1,984
	SYNOPSYS INC (SNPS)	4 SHARES OF COMMON STOCK	n/a	1,941
	LSI INDS INC OHIO COM(LYTS)	80 SHARES OF COMMON STOCK	n/a	1,554
	INTERNATIONAL BUS MACH CORP COMUSD0.20 (IBM)	7 SHARES OF COMMON STOCK	n/a	1,539
	PALANTIR TECHNOLOGIES INC CLA (PLTR)	20 SHARES OF COMMON STOCK	n/a	1,513
	SPROTT PHYSICAL GOLD TRUST UNIT (PHYS)	65 SHARES OF COMMON STOCK	n/a	1,309
	UNION PAC CORP COM(UNP)	5 SHARES OF COMMON STOCK	n/a	1,086
	ZIMMER BIOMET HOLDINGS INC COM (ZBH)	10 SHARES OF COMMON STOCK	n/a	1,056
	WORKDAY INC COM USD0.001 CL A(WDAY)	4 SHARES OF COMMON STOCK	n/a	1,032
	ROYALTY PHARMA PLC COM USD0.0001 CLASS A (RPRX)	40 SHARES OF COMMON STOCK	n/a	1,020
	GLOBAL SHIP LEASE INC COM USD0.01 CL A(POST REV SPLIT) (GSL)	46 SHARES OF COMMON STOCK	n/a	1,004
	PG&E CORP COM NPV (PCG)	45 SHARES OF COMMON STOCK	n/a	908
	PAYPAL HLDGS INC COM(PYPL)	10 SHARES OF COMMON STOCK	n/a	854
	CF INDUSTRIES HOLDINGS INC COMUSD0.01 (CF)	10 SHARES OF COMMON STOCK	n/a	853
	WALMART INC COM (WMT)	9 SHARES OF COMMON STOCK	n/a	813
	PLANET FITNESS INC CL A(PLNT)	8 SHARES OF COMMON STOCK	n/a	791
	PREFORMED LINE PRODUCTS CO(PLPC)	6 SHARES OF COMMON STOCK	n/a	767
	UNITY SOFTWARE INC COM (U)	34 SHARES OF COMMON STOCK	n/a	764
	ALCOA CORP COM (AA)	20 SHARES OF COMMON STOCK	n/a	756
	SENTINELONE INC CL A(S)	32 SHARES OF COMMON STOCK	n/a	710
	SALESFORCE INC COM (CRM)	2 SHARES OF COMMON STOCK	n/a	669
	ZILLOW GROUP INC CL C CAP STK(Z)	9 SHARES OF COMMON STOCK	n/a	666
	ROYAL GOLD INC COM ISIN #US7802871084(RGLD)	5 SHARES OF COMMON STOCK	n/a	659
	DEVON ENERGY CORP NEW(DVN)	20 SHARES OF COMMON STOCK	n/a	655
	RAYMOND JAMES FINL INC COM(RJF)	4 SHARES OF COMMON STOCK	n/a	621
	MOSAIC CO NEW COM (MOS)	25 SHARES OF COMMON STOCK	n/a	615
	KROGER CO COM USD1.00 (KR)	10 SHARES OF COMMON STOCK	n/a	611
	CORNING INC (GLW)	12 SHARES OF COMMON STOCK	n/a	570
	BRISTOL-MYERS SQUIBB CO COM(BMY)	10 SHARES OF COMMON STOCK	n/a	566
	MATADOR RESOURCES COMPANY COMUSD0.01 (MTDR)	10 SHARES OF COMMON STOCK	n/a	563
	GE HEALTHCARE TECHNOLOGIES INCCOMMON STOCK (GEHC)	7 SHARES OF COMMON STOCK	n/a	547
	BERKLEY W R CORP COM (WRB)	9 SHARES OF COMMON STOCK	n/a	527
	DUTCH BROS INC CL A(BROS)	10 SHARES OF COMMON STOCK	n/a	524
	C3 AI INC CL A (AI)	15 SHARES OF COMMON STOCK	n/a	516
	IAMGOLD CORP COM ISIN #CA4509131088SEDOL #2446646 (IAG)	100 SHARES OF COMMON STOCK	n/a	516
	ATKORE INC COM USD0.01(ATKR)	6 SHARES OF COMMON STOCK	n/a	501
	ARCHER AVIATION INC COM CL A(ACHR)	50 SHARES OF COMMON STOCK	n/a	488
	M-TRON INDS INC COM (MPTI)	10 SHARES OF COMMON STOCK	n/a	484
	ADOBE INC COM (ADBE)	1 SHARE OF COMMON STOCK	n/a	445
	GOOSEHEAD INS INC COM CL A(GSHD)	4 SHARES OF COMMON STOCK	n/a	429
	YPF SOCIEDAD ANONIM ADR REP 1 CL DORD (YPF)	10 SHARES OF COMMON STOCK	n/a	425
	INCYTE CORP (INCY)	6 SHARES OF COMMON STOCK	n/a	414
	SOFI TECHNOLOGIES INC COM(SOFI)	26 SHARES OF COMMON STOCK	n/a	400
	FORTINET INC COM USD0.001(FTNT)	4 SHARES OF COMMON STOCK	n/a	378
	IVANHOE ELECTRIC INC COMISIN #US46578C1080 SEDOL #BPF0KQ5 (IE)	50 SHARES OF COMMON STOCK	n/a	377

(continued)

BEST VINYL 401(k) RETIREMENT PLAN
SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2024

EIN 27-3836861
Plan 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value (continued)
		Common Stocks:		
	ASSURED GUARANTY LTD COM USD0.01 (AGO)	4 SHARES OF COMMON STOCK	n/a	360
	AXCELIS TECHNOLOGIES INC COM NEW(ACLS)	5 SHARES OF COMMON STOCK	n/a	349
	ROCHE HOLDINGS ADR(RHHBY)	10 SHARES OF COMMON STOCK	n/a	349
	CATALYST PHARMACEUTICALS INCCOM (CPRX)	16 SHARES OF COMMON STOCK	n/a	334
	HP INC COM (HPQ)	10 SHARES OF COMMON STOCK	n/a	326
	KEYSIGHT TECHNOLOGIES INC COMUSD0.01 WD (KEYS)	2 SHARES OF COMMON STOCK	n/a	321
	CENOVUS ENERGY INC COM NPVISIN #CA15135U1093 SEDOL #B57FG04 (CVE)	20 SHARES OF COMMON STOCK	n/a	303
	LITHIUM AMERICAS CORP COM NPVISIN #CA53681J1030 SEDOL #BRBS357 (LAC)	100 SHARES OF COMMON STOCK	n/a	297
	ELMOS SEMICONDUCTOR SE NPV (ELTTF)	4 SHARES OF COMMON STOCK	n/a	270
	RAYONIER INC (RYN)	10 SHARES OF COMMON STOCK	n/a	261
	COTERRA ENERGY INC COM (CTRA)	10 SHARES OF COMMON STOCK	n/a	255
	INNOVIZ TECHNOLOGIES LTD SHSISIN #IL0011745804 (INVZ)	150 SHARES OF COMMON STOCK	n/a	252
	F5 INC COM (FFIV)	1 SHARE OF COMMON STOCK	n/a	251
	AZENTA INC COM (AZTA)	5 SHARES OF COMMON STOCK	n/a	250
	DHT HOLDINGS INC(DHT)	26 SHARES OF COMMON STOCK	n/a	242
	ARIS WATER SOLUTIONS INC CLASS A COM(ARIS)	10 SHARES OF COMMON STOCK	n/a	240
	SPROTT PHYSICAL GOLD AND SILVER TR TRUST UNIT (CEF)	10 SHARES OF COMMON STOCK	n/a	238
	EPAM SYS INC COM USD0.001(EPAM)	1 SHARE OF COMMON STOCK	n/a	234
	COSTCO WHOLESALE CORP COM(COST)	0.241 SHARES OF COMMON STOCK	n/a	221
	CAPITAL SOUTHWEST CORPORATION COMUSD0.25 (CSWC)	10 SHARES OF COMMON STOCK	n/a	218
	FS KKR CAP CORP COM (FSK)	10 SHARES OF COMMON STOCK	n/a	217
	TAIWAN SEMICONDUCTOR MANUFACTURING (TSM)	1 SHARE OF COMMON STOCK	n/a	197
	GIGACLOUD TECHNOLOGY INC COM USD0.05 CL A (GCT)	10 SHARES OF COMMON STOCK	n/a	185
	PIMCO DYNAMIC INCOME FD COMUSD0.00001 (PDI)	10 SHARES OF COMMON STOCK	n/a	183
	NOVO NORDISK A/S ADR-EACH CNV INTO 1CLASS B DKK1 (NVO)	2 SHARES OF COMMON STOCK	n/a	172
	MICRON TECHNOLOGY INC (MU)	2 SHARES OF COMMON STOCK	n/a	168
	SLR INVESTMENT CORP COM (SLRC)	10 SHARES OF COMMON STOCK	n/a	162
	INDIA FUND INC(IFN)	10 SHARES OF COMMON STOCK	n/a	158
	REAVES UTILITY INCOME FUND(UTG)	5 SHARES OF COMMON STOCK	n/a	158
	COGENT COMMUNICATIONSHOLDINGS INC (CCOI)	2 SHARES OF COMMON STOCK	n/a	154
	BLUE OWL CAPITAL CORPORATION COMUSD0.01 (OBDC)	10 SHARES OF COMMON STOCK	n/a	151
	AMPHASTAR PHARMACEUTICALS INC(AMPH)	4 SHARES OF COMMON STOCK	n/a	149
	ROKU INC COM CL A (ROKU)	2 SHARES OF COMMON STOCK	n/a	149
	TRINITY CAP INC COM (TRIN)	10 SHARES OF COMMON STOCK	n/a	145
	KULICKE AND SOFFA INDUSTRIES INC(KLIC)	3 SHARES OF COMMON STOCK	n/a	140
	QORVO INC (QRVO)	2 SHARES OF COMMON STOCK	n/a	140
	ARBOR REALTY TRUST INC COM (ABR)	10 SHARES OF COMMON STOCK	n/a	139
	KKR INCOME OPPORTUNITIES FUND(KIO)	10 SHARES OF COMMON STOCK	n/a	134
	RIVIAN AUTOMOTIVE INC COM CL A(RIVN)	10 SHARES OF COMMON STOCK	n/a	133
	PETROLEO BRASILEIRO SA PETROBRASSPONADS EACH REP 2 ORD SHS (PBR)	10 SHARES OF COMMON STOCK	n/a	129
	DOUBLELINE INCOME SOLUTIONS FD COM(DSL)	10 SHARES OF COMMON STOCK	n/a	126
	MIDCAP FINANCIAL INVSTMNT CORP COMNEW (MFIC)	9 SHARES OF COMMON STOCK	n/a	121
	OPENDOOR TECHNOLOGIES INC COM(OPEN)	75 SHARES OF COMMON STOCK	n/a	120
	AVIDITY BIOSCIENCES INC COM(RNA)	4 SHARES OF COMMON STOCK	n/a	116
	FLEX LNG LTD (BM) USD0.10(FLNG)	5 SHARES OF COMMON STOCK	n/a	115
	ALLEGRO MICROSYSTEMS INC COM (ALGM)	5 SHARES OF COMMON STOCK	n/a	109
	NORDIC AMERICAN TANKERS LIMITE COM (NAT)	40 SHARES OF COMMON STOCK	n/a	100
	BLACKROCK CORPORATE HIGH YIELD INCCOMUSD0.10 (HYT)	10 SHARES OF COMMON STOCK	n/a	98
	DORIAN LPG LIMITED COM USD0.01(LPG)	4 SHARES OF COMMON STOCK	n/a	97
	SKYWORKS SOLUTIONS INC(SWKS)	1 SHARE OF COMMON STOCK	n/a	89
	BLOCK INC CL A (SQ)	1 SHARE OF COMMON STOCK	n/a	85
	INFINEON TECHNOLOGIES AG SPONADR EACH REP 1 ORD SHS (IFNNY)	2 SHARES OF COMMON STOCK	n/a	65
	BORG WARNER INC COM USD0.01(BWA)	2 SHARES OF COMMON STOCK	n/a	64
	STOKE THERAPEUTICS INC COM (STOK)	5 SHARES OF COMMON STOCK	n/a	55
	YEXT INC COM (YEXT)	3 SHARES OF COMMON STOCK	n/a	19
	Preferred Stocks:			
	BANK OF AMERICA CORP 7.25% CNV PFD L	0.5 SHARES OF PREFERRED STOCK	n/a	610
	Exchange Traded Funds:			
	SPDR GOLD TR GOLD SHS(GLD)	11 SHARES	n/a	2,663
	INVESCO CURRENCYSHARES SWISS F SWISS FRANC (FXF)	10 SHARES	n/a	979
	UTILITIES SELECT SECTOR SPDR FUND (XLU)	10 SHARES	n/a	757
	ISHARES TR 20 YR TR BD ETF (TLT)	5 SHARES	n/a	437
	AMPLIFY ETF TRUST AMPLIFY DIGITAL PAYMENTS ETF (IPAY)	7 SHARES	n/a	406
	J P MORGAN EXCHANGE TRADED FD NASDAQ EQT PREM (JEPQ)	5 SHARES	n/a	282
	GLOBAL X FDS GLOBAL X URANIUM(URA)	10 SHARES	n/a	268
	SERIES PORTFOLIOS TRUST INFRACAP EQUITY INCOME FUND ETF (ICAP)	10 SHARES	n/a	263
	ETFIS SER TR I VIRTUS INFRCA(PFFA)	10 SHARES	n/a	219
	ETFIS SER TR I INFRAC ACT MLP (AMZA)	5 SHARES	n/a	214
	GLOBAL X FDS S&P 500 COVERED(XYLD)	5 SHARES	n/a	209
	SIMPLIFY EXCHANGE TRADED FUNDS SIMPLIFY VOLATILITY PREMIUM ETF (SVOL)	10 SHARES	n/a	208
	GLOBAL X FDS GLOBAL X COPPER(COPX)	5 SHARES	n/a	191
	GLOBAL X FDS NASDAQ 100 COVER(QYLD)	10 SHARES	n/a	182
	GLOBAL X FDS GLOBAL X SUPERDIVIDEND U S ETF (DIV)	10 SHARES	n/a	180
	J P MORGAN EXCHANGE TRADED FD EQUITY PERMIUM (JEP1)	3 SHARES	n/a	173
	PROSHARES TR ULTRASHRT S&P500(SDS)	5 SHARES	n/a	98

BEST VINYL 401(k) RETIREMENT PLAN
 SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 December 31, 2024

EIN 27-3836861
 Plan 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value <small>(continued)</small>
		Receivables:		
*	Notes receivable from participants	Loans to participants bearing interest ranging from 5.25% to 10.5% with maturities through October 2029.	-	161,279
	Total assets held for investment purposes		\$	<u>4,835,716</u>

* - Denotes a party-in-interest

BEST VINYL 401(k) RETIREMENT PLAN
SCHEDULE H, LINE 4A - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
Year Ended December 31, 2024

EIN 27-3836861
 Plan 001

	Total that Constitute Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to the Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Plan year 2023 - check here if late Participant Loan Repayments are included ✓	\$ -	-	-	91,156