

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.

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... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan... D Check box if filing under: [X] Form 5558 [] automatic extension... E If this is a retroactively adopted plan...

Part II Basic Plan Information—enter all requested information

1a Name of plan: JOBWORKS, INC. 401(K) PROFIT SHARING PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 04/01/1987
2a Plan sponsor's name (employer, if for a single-employer plan): JOBWORKS, INC.
2b Employer Identification Number (EIN): 35-1666738
2c Plan Sponsor's telephone number: 260-458-7130
2d Business code (see instructions): 624310

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.

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include plan administrator, employer/plan sponsor, and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

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	220
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)	168
	6a(2)	219
	6b	2
	6c	56
	6d	277
	6e	0
	6f	277
	6g(1)	125
6g(2)	133	
6h	1	
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 2F 2G 2J 2K 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

- (1) **R** (Retirement Plan Information)
- (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) **DCG** (Individual Plan Information) – Number Attached _____
- (5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached _____
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 JOBWORKS, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 JOBWORKS, INC.	D Employer Identification Number (EIN) 35-1666738	

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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)

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71-0294708

(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?
64 99	SERVICE PROVIDER	34310	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	1	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

SAGEVIEW ADVISORY GROUP, LLC

33-0818667

(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?
99	SERVICE PROVIDER	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	18263	Yes <input type="checkbox"/> No <input checked="" 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
SAGEVIEW ADVISORY GROUP, LLC	99	18263
(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.	
VOYA RETIREMENT INSURANCE & ANNUITY 71-0294708	OTHER FEES	
(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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 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 JOBWORKS, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 JOBWORKS, INC.	D Employer Identification Number (EIN) 35-1666738

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

	(a) Beginning of Year	(b) End of Year
Assets		
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(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)	
(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)	45846
(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)	4062604
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	4787490
(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	4108450	4821439
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	4108450	4821439

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)	141442	
(B) Participants.....	2a(1)(B)	244303	
(C) Others (including rollovers).....	2a(1)(C)	22584	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		408329
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(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)	3673	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3673
(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)	173748	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		173748
(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)		318840
c Other income	2c		34723
d Total income. Add all income amounts in column (b) and enter total	2d		939313

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	178891	
(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)		178891
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		13123
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	1375	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	32735	
(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)	200	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		34310
j Total expenses. Add all expense amounts in column (b) and enter total	2j		226324

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		712989
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: **COMER, NOWLING AND ASSOCIATES**

(2) EIN: **35-2119569**

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>JOBWORKS, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>JOBWORKS, INC.</u>	D Employer Identification Number (EIN) <u>35-1666738</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	
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): <u>71-0294708</u>		
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.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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 Q702844A.

**JobWorks, Inc. 401(k)
Profit Sharing Plan**

**Audited Financial Statements
December 31, 2024 and 2023
With Supplemental Information**



Certified Public Accountants

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Independent Auditor's Report

To the Trustees
JobWorks, Inc. 401(k) Profit Sharing Plan

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

We have performed audits of the financial statements of JobWorks, Inc. 401(k) Profit Sharing 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, the related statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of JobWorks, Inc. 401(k) Profit Sharing Plan 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, stating that the certified investment information, as described in Note 6 – 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 JobWorks, Inc. 401(k) Profit Sharing 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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements, 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 JobWorks, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit Section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements 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 JobWorks, Inc. 401(k) Profit Sharing 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about JobWorks, Inc. 401(k) Profit Sharing 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Matter-Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule of Assets Held at End of Year, 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 included in the supplemental schedule, other than the agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion-

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

Comer, Nowling And Associates, P.C.

Comer, Nowling And Associates, P.C.

Indianapolis, Indiana

August 15, 2025

JobWorks, Inc. 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
As of December 31, 2024 and 2023

Assets	<u>2024</u>	<u>2023</u>
Investments at Fair Value:		
Pooled Separate Accounts	\$ 4,787,490	\$ 4,062,604
Notes receivable from participants	<u>33,949</u>	<u>45,846</u>
Total Assets	<u>\$ 4,821,439</u>	<u>\$ 4,108,450</u>
Net Assets Available for Benefits	<u>\$ 4,821,439</u>	<u>\$ 4,108,450</u>

See accompanying notes to financial statements.

JobWorks, Inc. 401(k) Profit Sharing Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions to Net Assets		
Investment income		
Net appreciation (depreciation) in the fair value of investments	\$ 318,840	\$ 431,011
Interest, dividend and capital gain income	173,748	91,964
Other income	34,723	21,207
Total investment income	<u>527,311</u>	<u>544,182</u>
Interest on notes receivable from participants	<u>3,673</u>	<u>2,699</u>
Contributions		
Participant	244,303	231,983
Employer	141,442	136,017
Other	22,584	279,344
Total contributions	<u>408,329</u>	<u>647,344</u>
Total additions to net assets	<u>939,313</u>	<u>1,194,225</u>
Deductions from Net Assets		
Benefits paid to participants	178,891	694,449
Administrative expenses	34,310	3,673
Deemed distributed loans	13,123	253
Total deductions from net assets	<u>226,324</u>	<u>698,375</u>
Net Increase (Decrease) in Net Assets	712,989	495,850
Net Assets Available for Benefits, Beginning of Year	<u>4,108,450</u>	<u>3,612,600</u>
Net Assets Available for Benefits, End of Year	<u>\$ 4,821,439</u>	<u>\$ 4,108,450</u>

See accompanying notes to financial statements.

JobWorks, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 1 –Summary of Significant Accounting Policies

The significant accounting policies followed by the Plan are summarized below.

Basis of Accounting

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

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. The Plan's investment in pooled separate accounts is valued using the net asset value per share as a practical expedient.

Use of Estimates

The Plan administrator uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions could affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities, and the reported additions to and deductions from net assets. Actual results could vary from the estimates that were assumed in preparing the financial statements.

Investments Valuation and Income Recognition

Pooled separate accounts are valued at fair value based on the net asset values as provided by Voya Financial and John Hancock Life Insurance Company utilizing quoted market prices of the underlying mutual funds on the last business day of the Plan year.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2024 and 2023, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the Plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

JobWorks, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 1 –Summary of Significant Accounting Policies - continued

Administrative costs

The administrative costs charged to the Plan are paid by the Plan or the Plan Sponsor at the Plan Sponsor's discretion. Investment related expenses are included in net appreciation in fair value of investments. Fees for the administration of notes receivable from participants are included in administrative expenses and charged directly to the participant's account.

Subsequent events

The Plan's management has evaluated the financial statements for subsequent events occurring through August 15, 2025, the date the financial statements were available to be issued.

Note 2 – Description of Plan

The following description of the JobWorks, Inc. 401(k) Profit Sharing Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. This description includes changes due to amendments to the Plan.

General

The Plan was commenced and made effective on April 1, 1987, and last restated January 1, 2022. The plan in April 2023 switched from John Hancock Life Insurance Company to Voya Financial. The Plan is a defined contribution plan covering all employees of JobWorks, Inc., who are at least 21 years of age and have completed 90 days of service. The Plan, which provides for retirement, death, and disability benefits, is subject to the provisions of the Employees Retirement Income Security Act of 1974 (ERISA).

Contributions

Employees can elect to defer up to 100% of their annual compensation, subject to annual limitations and as allowed under Section 401(k) of the Internal Revenue Code. In addition, participants may also make qualifying rollover contributions to the Plan. Employer safe harbor matching contributions are equal to 100% of salary deferrals that do not exceed 3% of compensation plus 50% of salary deferrals between 3% and 5% of compensation. Employer profit-sharing contributions are discretionary. The allocation requirements for Employer profit-sharing contributions are based on plan participants employed on the last day of the Plan year.

Notes Receivable from Participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rate of prime plus two percent, as determined by the Plan administrator at the time of the plan loan. Principal and interest are paid ratably through

JobWorks, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 2 – Description of Plan - continued

Notes Receivable from Participants - continued

monthly payroll deductions. Participant loans are valued at their unpaid principal balance plus any accrued but unpaid interest.

Termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, the interest of all participants becomes fully vested and non-forfeitable.

Vesting

Under the Plan, employee contributions and employer safe-harbor contributions are 100% vested at the time of contribution. The employers' discretionary profit-sharing contributions vest at the rates described in the following schedule based on hire date before or after the adoption of the amendment. Upon normal retirement age, or in the event of death or total disability of a participant, the value of each individual account becomes fully vested.

<u>Years of Service</u>	<u>Percentage Vested</u>
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Forfeited Accounts

For the years ended December 31, 2024 and 2023, there were \$37,659 and \$34,393 of forfeited non-vested accounts, respectively. Forfeited accounts are available to reduce future employer contributions or offset Plan administrative expenses to the Plan. During the years ended December 31, 2024 and 2023, forfeitures of \$- and \$-, respectively, were used to pay fees and reduce employer contributions.

Payment of Benefits

Generally, in the event of retirement, disability or death, a participant's balance may be withdrawn. In special financial hardship situations, participants may be permitted to withdraw their balance. The basic form of distribution is a qualified joint and survivor annuity. However, the participant may elect to receive the balance of his or her account in a lump sum or installment payments. An employee who terminates employment prior to normal retirement date is entitled to the vested benefits in his or her individual account.

JobWorks, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 2 – Description of Plan - continued

Participant Accounts

Benefits for each participant are accumulated using individual participant accounts. Participants may invest their contributions in various funds managed by Voya Financial, the Plan's custodian. Investments are carried at fair value based on quoted market prices. All investment fees, including the change in fair value of securities, are allocated among participants based upon each participant's relative account balance. All administrative costs of the Plan are absorbed by the Employer.

Note 3 - Fair Value Measurements

A framework for measuring fair value has been established in accordance with generally accepted accounting principles. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described 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 valuation methodologies 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's or liability's fair value measurement level within the fair value hierarchy is based on lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

JobWorks, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 3 - Fair Value Measurements – continued

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

Pooled Separate Accounts – Valued at the published Net Asset Value (NAV) of shares held by the Plan at year end. (Level 1)

Note 4 – Party-In-Interest Transactions

Certain Plan investments were managed by John Hancock Life Insurance Company until the plan switched to Voya Financial in April 2023. John Hancock Life Insurance Company was the custodian as defined by the Plan until April 2023 when Voya Financial took over, therefore, these investments and investment transactions qualify as exempt party-in-interest transactions. Plan audit and accounting fees are paid by the Employer/Plan sponsor. Certain administrative functions are performed by officers and employees of the Plan sponsor. These employees are also Plan participants. No such officers or employees received compensation from the Plan.

Note 5 – Tax Status

The Plan obtained its latest determination letter on January 6, 2004, in which the Internal Revenue Service stated the Plan, as designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. With a few exceptions, the Plan is no longer subject to U.S. federal, state and local or non-U.S. income tax examinations by tax authorities for years before 2021.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position 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.

JobWorks, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 6 – Unaudited Investment Information Certified by the Plan’s Contract Holders

The following summary of the Plan’s investment information certified by the Plan’s insurer in accordance with Section 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. J. Hancock certified the investment information through April 6, 2023. Voya Financial certified the investment information through from April 7, 2023, through December 31, 2023 and for calendar year ended December 31, 2024.

	<u>2024</u>	<u>2023</u>
AmCen One Choice Very Cnsr R	\$ -	\$ 4,035
American Funds 2010 T Date R2E	6,346	25,383
American Funds 2020 T Date R2E	101,930	94,276
American Funds 2025 T Date R2E	1,122,043	954,371
American Funds 2030 T Date R2E	620,346	606,016
American Funds 2035 T Date R2E	727,206	608,222
American Funds 2040 T Date R2E	426,020	354,728
American Funds 2045 T Date R2E	579,579	482,841
American Funds 2050 T Date R2E	343,205	284,041
American Funds 2055 T Date R2E	189,829	135,234
American Funds 2060 T Date R2E	27,482	23,874
American Funds 2065 T Date R2E	30,349	26,204
American Funds Am Balanced R2E	78,986	66,130
American Funds Cons G&I Pt R2E	-	6,089
American Funds Gr Inc Pt R2E	182,740	135,886
Columbia Dividend Income Fd R	1,531	442
Fidelity 500 Index Fund	4,886	451
Fidelity Intl Index Fnd	1,111	269
Fidelity Mid Cap Idx Fd	157,902	126,606
Harbor Small Cap Value Fnd Inv	29,083	22,303
JPMorgan LgCp Grw Fnd R2	50,108	28,464
JPMorgan U.S. Equity Fund R2	13,265	5,517
Janus Hndr Glbl Eqty Inc Fnd S	-	87
Loomis Sayles Inv Grd Bd F Adm	9,603	6,241
MFS International Grw Fnd R3	14,528	178
MFS Mid Cap Growth Fund R2	9,259	5,343
Putnam Small Cap Growth Fund R	2,795	-
Undiscovered Mngrs Bhv VI F R2	332	92
Vangrd Int-Trm Bd Indx Fd Adm	1,954	434
Vangrd St-Trm Bd Indx Fd Adm	476	-
Victory RS Global Fund A	-	11,383
Voya Gov Money Market Port I	12,081	8,410
Voya Gv Mny Mkt F A (Hld Acct)	42,515	39,054
	<u>\$ 4,787,490</u>	<u>\$ 4,062,604</u>
Notes receivable from Participants (6.75%-9.50%)	<u>\$ 33,949</u>	<u>\$ 45,846</u>
Net appreciation (depreciation) in the fair value of investments, and interest, dividend, and capital gain income	<u>\$ 492,588</u>	<u>\$ 522,975</u>
Interest on notes receivable from participants	<u>\$ 3,673</u>	<u>\$ 2,699</u>

Supplemental Schedule

JobWorks, Inc. 401(k) Profit Sharing Plan

EIN 35-1666738 – Plan Number 001 Schedule H, Item 4(i) – Schedule of Assets Held at End of Year December 31, 2024

(a)	(b) and (c) <u>Identity of Issue and Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
*	American Funds 2010 T Date R2E	**	\$ 6,346
*	American Funds 2020 T Date R2E	**	101,930
*	American Funds 2025 T Date R2E	**	1,122,043
*	American Funds 2030 T Date R2E	**	620,346
*	American Funds 2035 T Date R2E	**	727,206
*	American Funds 2040 T Date R2E	**	426,020
*	American Funds 2045 T Date R2E	**	579,579
*	American Funds 2050 T Date R2E	**	343,205
*	American Funds 2055 T Date R2E	**	189,829
*	American Funds 2060 T Date R2E	**	27,482
*	American Funds 2065 T Date R2E	**	30,349
*	American Funds Am Balanced R2E	**	78,986
*	American Funds Gr Inc Pt R2E	**	182,740
*	Columbia Dividend Income Fd R	**	1,531
*	Fidelity 500 Index Fund	**	4,886
*	Fidelity Intl Index Fnd	**	1,111
*	Fidelity Mid Cap Idx Fd	**	157,902
*	Harbor Small Cap Value Fnd Inv	**	29,083
*	JPMorgan LgCp Grw Fnd R2	**	50,108
*	JPMorgan U.S. Equity Fund R2	**	13,265
*	Loomis Sayles Inv Grd Bd F Adm	**	9,603
*	MFS International Grw Fnd R3	**	14,528
*	MFS Mid Cap Growth Fund R2	**	9,259
*	Putnam Small Cap Growth Fund R	**	2,795
*	Undiscovered Mngrs Bhv VI F R2	**	332
*	Vangrd Int-Trm Bd Indx Fd Adm	**	1,954
*	Vangrd St-Trm Bd Indx Fd Adm	**	476
*	Voya Gov Money Market Port I	**	12,081
*	Voya Gv Mny Mkt F A (Hld Acct)	**	42,515
	Total Mutual Funds		<u>\$ 4,787,490</u>
	Notes receivable from participants, interest rates 6.75% to 9.50%		<u>33,949</u>
	Total assets held at end of year		<u><u>\$ 4,821,439</u></u>

* Represents parties-in-interest



Attachment to 2024 Form 5500

Schedule H, line 4i - Schedule of Assets
 (Held at End of Year)
 JobWorks, Inc. 401(k) Profit Sharing Plan
 EIN 35-1666738
 Plan 001
 As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
	American Funds 2010 T Date R2E	Registered Investment Company		\$6,346
	American Funds 2020 T Date R2E	Registered Investment Company		\$101,930
	American Funds 2025 T Date R2E	Registered Investment Company		\$1,122,043
	American Funds 2030 T Date R2E	Registered Investment Company		\$620,346
	American Funds 2035 T Date R2E	Registered Investment Company		\$727,206
	American Funds 2040 T Date R2E	Registered Investment Company		\$426,020
	American Funds 2045 T Date R2E	Registered Investment Company		\$579,579
	American Funds 2050 T Date R2E	Registered Investment Company		\$343,205
	American Funds 2055 T Date R2E	Registered Investment Company		\$189,829
	American Funds 2060 T Date R2E	Registered Investment Company		\$27,482
	American Funds 2065 T Date R2E	Registered Investment Company		\$30,349
	American Funds Am Balanced R2E	Registered Investment Company		\$78,986
	American Funds Gr Inc Pt R2E	Registered Investment Company		\$182,740
	Columbia Dividend Income Fd R	Registered Investment Company		\$1,531
	Fidelity 500 Index Fund	Registered Investment Company		\$4,886
	Fidelity Intl Index Fnd	Registered Investment Company		\$1,111
	Fidelity Mid Cap Idx Fd	Registered Investment Company		\$157,902
	Harbor Small Cap Value Fnd Inv	Registered Investment Company		\$29,083
	JPMorgan LgCp Grw Fnd R2	Registered Investment Company		\$50,108
	JPMorgan U.S. Equity Fund R2	Registered Investment Company		\$13,265
	Loomis Sayles Inv Grd Bd F Adm	Registered Investment Company		\$9,604
	MFS International Grw Fnd R3	Registered Investment Company		\$14,528



Attachment to 2024 Form 5500

Schedule H, line 4i - Schedule of Assets
 (Held at End of Year)
 JobWorks, Inc. 401(k) Profit Sharing Plan
 EIN 35-1666738
 Plan 001

	MFS Mid Cap Growth Fund R2	Registered Investment Company		\$9,259
	Putnam Small Cap Growth Fund R	Registered Investment Company		\$2,795
	Undiscovered Mngrs Bhv VI F R2	Registered Investment Company		\$332
	Vangrd Int-Trm Bd Indx Fd Adm	Registered Investment Company		\$1,954
	Vangrd St-Trm Bd Indx Fnd Adm	Registered Investment Company		\$476
*	Voya Gov Money Market Port I	Registered Investment Company		\$12,081
*	Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		\$42,515
	Loan Fund	Participant Loans - Rates 6.75% to 9.50%		\$33,949
		TOTAL		\$4,821,439

* denotes party-in-interest

Column (d) is not required as the Plan investments are totally participant directed.

**JobWorks, Inc. 401(k)
Profit Sharing Plan**

**Audited Financial Statements
December 31, 2024 and 2023
With Supplemental Information**



Certified Public Accountants

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Independent Auditor's Report

To the Trustees
JobWorks, Inc. 401(k) Profit Sharing Plan

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

We have performed audits of the financial statements of JobWorks, Inc. 401(k) Profit Sharing 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, the related statements of changes in net assets available for benefits for the years ended December 31, 2024 and 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of JobWorks, Inc. 401(k) Profit Sharing Plan 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, stating that the certified investment information, as described in Note 6 – 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 JobWorks, Inc. 401(k) Profit Sharing 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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements, 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 JobWorks, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit Section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements 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 JobWorks, Inc. 401(k) Profit Sharing 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about JobWorks, Inc. 401(k) Profit Sharing 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Matter-Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule of Assets Held at End of Year, 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 included in the supplemental schedule, other than the agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion-

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

Comer, Nowling And Associates, P.C.

Comer, Nowling And Associates, P.C.

Indianapolis, Indiana

August 15, 2025

JobWorks, Inc. 401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
As of December 31, 2024 and 2023

Assets	<u>2024</u>	<u>2023</u>
Investments at Fair Value:		
Pooled Separate Accounts	\$ 4,787,490	\$ 4,062,604
Notes receivable from participants	<u>33,949</u>	<u>45,846</u>
Total Assets	<u>\$ 4,821,439</u>	<u>\$ 4,108,450</u>
Net Assets Available for Benefits	<u>\$ 4,821,439</u>	<u>\$ 4,108,450</u>

See accompanying notes to financial statements.

JobWorks, Inc. 401(k) Profit Sharing Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Additions to Net Assets		
Investment income		
Net appreciation (depreciation) in the fair value of investments	\$ 318,840	\$ 431,011
Interest, dividend and capital gain income	173,748	91,964
Other income	34,723	21,207
Total investment income	<u>527,311</u>	<u>544,182</u>
Interest on notes receivable from participants	<u>3,673</u>	<u>2,699</u>
Contributions		
Participant	244,303	231,983
Employer	141,442	136,017
Other	22,584	279,344
Total contributions	<u>408,329</u>	<u>647,344</u>
Total additions to net assets	<u>939,313</u>	<u>1,194,225</u>
Deductions from Net Assets		
Benefits paid to participants	178,891	694,449
Administrative expenses	34,310	3,673
Deemed distributed loans	13,123	253
Total deductions from net assets	<u>226,324</u>	<u>698,375</u>
Net Increase (Decrease) in Net Assets	712,989	495,850
Net Assets Available for Benefits, Beginning of Year	<u>4,108,450</u>	<u>3,612,600</u>
Net Assets Available for Benefits, End of Year	<u>\$ 4,821,439</u>	<u>\$ 4,108,450</u>

See accompanying notes to financial statements.

JobWorks, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 1 –Summary of Significant Accounting Policies

The significant accounting policies followed by the Plan are summarized below.

Basis of Accounting

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

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. The Plan's investment in pooled separate accounts is valued using the net asset value per share as a practical expedient.

Use of Estimates

The Plan administrator uses estimates and assumptions in preparing financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions could affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities, and the reported additions to and deductions from net assets. Actual results could vary from the estimates that were assumed in preparing the financial statements.

Investments Valuation and Income Recognition

Pooled separate accounts are valued at fair value based on the net asset values as provided by Voya Financial and John Hancock Life Insurance Company utilizing quoted market prices of the underlying mutual funds on the last business day of the Plan year.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2024 and 2023, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the Plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

JobWorks, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 1 – Summary of Significant Accounting Policies - continued

Administrative costs

The administrative costs charged to the Plan are paid by the Plan or the Plan Sponsor at the Plan Sponsor's discretion. Investment related expenses are included in net appreciation in fair value of investments. Fees for the administration of notes receivable from participants are included in administrative expenses and charged directly to the participant's account.

Subsequent events

The Plan's management has evaluated the financial statements for subsequent events occurring through August 15, 2025, the date the financial statements were available to be issued.

Note 2 – Description of Plan

The following description of the JobWorks, Inc. 401(k) Profit Sharing Plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. This description includes changes due to amendments to the Plan.

General

The Plan was commenced and made effective on April 1, 1987, and last restated January 1, 2022. The plan in April 2023 switched from John Hancock Life Insurance Company to Voya Financial. The Plan is a defined contribution plan covering all employees of JobWorks, Inc., who are at least 21 years of age and have completed 90 days of service. The Plan, which provides for retirement, death, and disability benefits, is subject to the provisions of the Employees Retirement Income Security Act of 1974 (ERISA).

Contributions

Employees can elect to defer up to 100% of their annual compensation, subject to annual limitations and as allowed under Section 401(k) of the Internal Revenue Code. In addition, participants may also make qualifying rollover contributions to the Plan. Employer safe harbor matching contributions are equal to 100% of salary deferrals that do not exceed 3% of compensation plus 50% of salary deferrals between 3% and 5% of compensation. Employer profit-sharing contributions are discretionary. The allocation requirements for Employer profit-sharing contributions are based on plan participants employed on the last day of the Plan year.

Notes Receivable from Participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rate of prime plus two percent, as determined by the Plan administrator at the time of the plan loan. Principal and interest are paid ratably through

JobWorks, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 2 – Description of Plan - continued

Notes Receivable from Participants - continued

monthly payroll deductions. Participant loans are valued at their unpaid principal balance plus any accrued but unpaid interest.

Termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, the interest of all participants becomes fully vested and non-forfeitable.

Vesting

Under the Plan, employee contributions and employer safe-harbor contributions are 100% vested at the time of contribution. The employers' discretionary profit-sharing contributions vest at the rates described in the following schedule based on hire date before or after the adoption of the amendment. Upon normal retirement age, or in the event of death or total disability of a participant, the value of each individual account becomes fully vested.

<u>Years of Service</u>	<u>Percentage Vested</u>
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Forfeited Accounts

For the years ended December 31, 2024 and 2023, there were \$37,659 and \$34,393 of forfeited non-vested accounts, respectively. Forfeited accounts are available to reduce future employer contributions or offset Plan administrative expenses to the Plan. During the years ended December 31, 2024 and 2023, forfeitures of \$- and \$-, respectively, were used to pay fees and reduce employer contributions.

Payment of Benefits

Generally, in the event of retirement, disability or death, a participant's balance may be withdrawn. In special financial hardship situations, participants may be permitted to withdraw their balance. The basic form of distribution is a qualified joint and survivor annuity. However, the participant may elect to receive the balance of his or her account in a lump sum or installment payments. An employee who terminates employment prior to normal retirement date is entitled to the vested benefits in his or her individual account.

JobWorks, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 2 – Description of Plan - continued

Participant Accounts

Benefits for each participant are accumulated using individual participant accounts. Participants may invest their contributions in various funds managed by Voya Financial, the Plan's custodian. Investments are carried at fair value based on quoted market prices. All investment fees, including the change in fair value of securities, are allocated among participants based upon each participant's relative account balance. All administrative costs of the Plan are absorbed by the Employer.

Note 3 - Fair Value Measurements

A framework for measuring fair value has been established in accordance with generally accepted accounting principles. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described 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 valuation methodologies 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's or liability's fair value measurement level within the fair value hierarchy is based on lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

JobWorks, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 3 - Fair Value Measurements – continued

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

Pooled Separate Accounts – Valued at the published Net Asset Value (NAV) of shares held by the Plan at year end. (Level 1)

Note 4 – Party-In-Interest Transactions

Certain Plan investments were managed by John Hancock Life Insurance Company until the plan switched to Voya Financial in April 2023. John Hancock Life Insurance Company was the custodian as defined by the Plan until April 2023 when Voya Financial took over, therefore, these investments and investment transactions qualify as exempt party-in-interest transactions. Plan audit and accounting fees are paid by the Employer/Plan sponsor. Certain administrative functions are performed by officers and employees of the Plan sponsor. These employees are also Plan participants. No such officers or employees received compensation from the Plan.

Note 5 – Tax Status

The Plan obtained its latest determination letter on January 6, 2004, in which the Internal Revenue Service stated the Plan, as designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. With a few exceptions, the Plan is no longer subject to U.S. federal, state and local or non-U.S. income tax examinations by tax authorities for years before 2021.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position 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.

JobWorks, Inc. 401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2024 and 2023

Note 6 – Unaudited Investment Information Certified by the Plan’s Contract Holders

The following summary of the Plan’s investment information certified by the Plan’s insurer in accordance with Section 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. J. Hancock certified the investment information through April 6, 2023. Voya Financial certified the investment information through from April 7, 2023, through December 31, 2023 and for calendar year ended December 31, 2024.

	<u>2024</u>	<u>2023</u>
AmCen One Choice Very Cnsr R	\$ -	\$ 4,035
American Funds 2010 T Date R2E	6,346	25,383
American Funds 2020 T Date R2E	101,930	94,276
American Funds 2025 T Date R2E	1,122,043	954,371
American Funds 2030 T Date R2E	620,346	606,016
American Funds 2035 T Date R2E	727,206	608,222
American Funds 2040 T Date R2E	426,020	354,728
American Funds 2045 T Date R2E	579,579	482,841
American Funds 2050 T Date R2E	343,205	284,041
American Funds 2055 T Date R2E	189,829	135,234
American Funds 2060 T Date R2E	27,482	23,874
American Funds 2065 T Date R2E	30,349	26,204
American Funds Am Balanced R2E	78,986	66,130
American Funds Cons G&I Pt R2E	-	6,089
American Funds Gr Inc Pt R2E	182,740	135,886
Columbia Dividend Income Fd R	1,531	442
Fidelity 500 Index Fund	4,886	451
Fidelity Intl Index Fnd	1,111	269
Fidelity Mid Cap Idx Fd	157,902	126,606
Harbor Small Cap Value Fnd Inv	29,083	22,303
JPMorgan LgCp Grw Fnd R2	50,108	28,464
JPMorgan U.S. Equity Fund R2	13,265	5,517
Janus Hndr Glbl Eqty Inc Fnd S	-	87
Loomis Sayles Inv Grd Bd F Adm	9,603	6,241
MFS International Grw Fnd R3	14,528	178
MFS Mid Cap Growth Fund R2	9,259	5,343
Putnam Small Cap Growth Fund R	2,795	-
Undiscovered Mngrs Bhv VI F R2	332	92
Vangrd Int-Trm Bd Indx Fd Adm	1,954	434
Vangrd St-Trm Bd Indx Fd Adm	476	-
Victory RS Global Fund A	-	11,383
Voya Gov Money Market Port I	12,081	8,410
Voya Gv Mny Mkt F A (Hld Acct)	42,515	39,054
	<u>\$ 4,787,490</u>	<u>\$ 4,062,604</u>
Notes receivable from Participants (6.75%-9.50%)	<u>\$ 33,949</u>	<u>\$ 45,846</u>
Net appreciation (depreciation) in the fair value of investments, and interest, dividend, and capital gain income	<u>\$ 492,588</u>	<u>\$ 522,975</u>
Interest on notes receivable from participants	<u>\$ 3,673</u>	<u>\$ 2,699</u>

Supplemental Schedule

JobWorks, Inc. 401(k) Profit Sharing Plan

EIN 35-1666738 – Plan Number 001 Schedule H, Item 4(i) – Schedule of Assets Held at End of Year December 31, 2024

(a)	(b) and (c) <u>Identity of Issue and Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
*	American Funds 2010 T Date R2E	**	\$ 6,346
*	American Funds 2020 T Date R2E	**	101,930
*	American Funds 2025 T Date R2E	**	1,122,043
*	American Funds 2030 T Date R2E	**	620,346
*	American Funds 2035 T Date R2E	**	727,206
*	American Funds 2040 T Date R2E	**	426,020
*	American Funds 2045 T Date R2E	**	579,579
*	American Funds 2050 T Date R2E	**	343,205
*	American Funds 2055 T Date R2E	**	189,829
*	American Funds 2060 T Date R2E	**	27,482
*	American Funds 2065 T Date R2E	**	30,349
*	American Funds Am Balanced R2E	**	78,986
*	American Funds Gr Inc Pt R2E	**	182,740
*	Columbia Dividend Income Fd R	**	1,531
*	Fidelity 500 Index Fund	**	4,886
*	Fidelity Intl Index Fnd	**	1,111
*	Fidelity Mid Cap Idx Fd	**	157,902
*	Harbor Small Cap Value Fnd Inv	**	29,083
*	JPMorgan LgCp Grw Fnd R2	**	50,108
*	JPMorgan U.S. Equity Fund R2	**	13,265
*	Loomis Sayles Inv Grd Bd F Adm	**	9,603
*	MFS International Grw Fnd R3	**	14,528
*	MFS Mid Cap Growth Fund R2	**	9,259
*	Putnam Small Cap Growth Fund R	**	2,795
*	Undiscovered Mngrs Bhv VI F R2	**	332
*	Vangrd Int-Trm Bd Indx Fd Adm	**	1,954
*	Vangrd St-Trm Bd Indx Fd Adm	**	476
*	Voya Gov Money Market Port I	**	12,081
*	Voya Gv Mny Mkt F A (Hld Acct)	**	42,515
	Total Mutual Funds		<u>\$ 4,787,490</u>
	Notes receivable from participants, interest rates 6.75% to 9.50%		<u>33,949</u>
	Total assets held at end of year		<u><u>\$ 4,821,439</u></u>

* Represents parties-in-interest