

Form 5500

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110  
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] a single-employer plan [ ] a DFE (specify) \_\_\_\_
B This return/report is: [ ] the first return/report [ ] the final return/report [ ] an amended return/report [ ] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. [ ]
D Check box if filing under: [x] Form 5558 [ ] automatic extension [ ] the DFVC program [ ] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan: AGH ULTIMATE LLC 401(K) PROFIT SHARING PLAN & TRUST
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/2016
2a Plan sponsor's name (employer, if for a single-employer plan): AGH ULTIMATE LLC
2b Employer Identification Number (EIN): 87-3470707
2c Plan Sponsor's telephone number: 330-685-5796
2d Business code (see instructions): 541990

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 of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	471
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	405
	<b>6a(2)</b>	401
	<b>6b</b>	0
	<b>6c</b>	190
	<b>6d</b>	591
	<b>6e</b>	0
	<b>6f</b>	591
	<b>6g(1)</b>	219
<b>6g(2)</b>	428	
<b>6h</b>	0	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> 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)

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

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

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**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.

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**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 \_\_\_\_\_

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

<b>A</b> Name of plan <b>AGH ULTIMATE LLC 401(K) PROFIT SHARING PLAN &amp; TRUST</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>AGH ULTIMATE LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>87-3470707</b>	

**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

<b>PAYCHEX SECURITIES CORPORATION</b>	<b>225 KENNETH DRIVE ROCHESTER, NY 14623</b>
<b>16-1486352</b>	

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

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

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

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

PAYCHEX, INC.

911 PANORAMA TRAIL S  
ROCHESTER, NY 14625

16-1124166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORDKEEPER	22019	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		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"/>

(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.

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

<b>A</b> Name of plan <u>AGH ULTIMATE LLC 401(K) PROFIT SHARING PLAN &amp; TRUST</u>	<b>B</b> Three-digit plan number (PN)	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>AGH ULTIMATE LLC</u>	<b>D</b> Employer Identification Number (EIN) <u>87-3470707</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>METLIFE GAC SERIES 25053 0</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>RELIANCE TRUST</u>		
<b>c</b> EIN-PN <u>46-6625485-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>110983</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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



<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>AGH ULTIMATE LLC 401(K) PROFIT SHARING PLAN &amp; TRUST</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>AGH ULTIMATE LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>87-3470707</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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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
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	0	
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	12709	15124
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	21495	29082
<b>(3)</b> Other .....	<b>1b(3)</b>	0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	0	0
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	0	
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	0	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	0	
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	0	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	0	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	0	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	0	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	0	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	23604	227102
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	79793	110983
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	0	0
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	3230821	8349359
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>	0	0

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>	0	
(2) Employer real property.....	<b>1d(2)</b>	0	
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>	0	
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	3368422	8731650
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>	0	
<b>h</b> Operating payables.....	<b>1h</b>	0	
<b>i</b> Acquisition indebtedness.....	<b>1i</b>	0	
<b>j</b> Other liabilities.....	<b>1j</b>	0	
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	3368422	8731650

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	672430	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	1272564	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	50942	
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		1995936
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	0	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	10420	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		10420
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	310907	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		310907
(3) Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		0
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		0
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		0
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		568987
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		2886250

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	1442470	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other .....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		1442470
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		3958
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		0
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>	22019	
(3) Recordkeeping fees .....	<b>2i(3)</b>	0	
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	0	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>	860	
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	0	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		22879
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		1469307

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		1416943
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		3946285
(2) From this plan .....	<b>2l(2)</b>		

**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: **ECHELBARGER, HIMEBAUGH, TAMM & CO.**

(2) EIN: **38-2498459**

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

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

**Part IV Compliance Questions**

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

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	22777
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>e</b> Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

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

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

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

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined  
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>AGH ULTIMATE LLC 401(K) PROFIT SHARING PLAN &amp; TRUST</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>AGH ULTIMATE LLC</u>	<b>D</b> Employer Identification Number (EIN) <u>87-3470707</u>	

<b>Part I</b>	<b>Distributions</b>
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**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): 27-3169253

**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	
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<b>Part II</b>	<b>Funding Information</b> (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)? .....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

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

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

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

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

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

<b>Part III</b>	<b>Amendments</b>
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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.....  Increase  Decrease  Both  No

<b>Part IV</b>	<b>ESOPs</b> (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? .....  Yes  No

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

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

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

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

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

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

**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:

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

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

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

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

**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 08 / 31 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704150A.

# **AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust**

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Financial Statements and Supplementary Information  
Years Ended December 31, 2024 and 2023



# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

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## **Independent Auditor's Report**

The Plan Administrator  
AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust  
Mentor, Ohio

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

We have performed an audit of the financial statements of AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### ***Opinion on the Financial Statements***

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

- 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 (GAAP)

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

### ***Basis for Opinion on the Financial Statements***

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

### ***Responsibilities of Management for the Financial Statements***

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

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

In performing an audit in accordance with GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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 GAAP.

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



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### **Supplemental Schedule Required by ERISA**

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Contributions are presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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 its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

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

*Echelbarger, Himebaugh, Tamm & Co., PC*

Echelbarger, Himebaugh, Tamm and Co.  
Ada, MI

October 1, 2025

## **Financial Statements**

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# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Statements of Net Assets Available for Benefits

<i>December 31,</i>	<i>2024</i>	<i>2023</i>
<b>Assets</b>		
<b>Investments, at Fair Value</b>		
Collective investment trusts	\$ 110,983	\$ 79,793
Mutual funds	8,349,359	3,230,821
<b>Total Investments, at Fair Value</b>	<b>8,460,342</b>	<b>3,310,614</b>
<b>Receivables</b>		
Employee contributions	29,082	21,495
Employer contributions	15,124	12,709
Notes receivable from participants	227,102	23,604
<b>Total Receivables</b>	<b>271,308</b>	<b>57,808</b>
<b>Total Assets</b>	<b>8,731,650</b>	<b>3,368,422</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 8,731,650</b>	<b>\$ 3,368,422</b>

See Independent Auditor's Report.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Statements of Changes in Net Assets Available for Benefits

Years Ended December 31,	2024	2023
<b>Additions to Net Assets Attributed to:</b>		
Investment income:		
Net investment appreciation	\$ 568,987	\$ 373,600
Dividends and interest	310,907	77,809
<b>Total Investment Income</b>	<b>879,894</b>	<b>451,409</b>
<b>Contributions:</b>		
Employer matching	672,430	460,071
Participant deferral	1,272,564	870,054
Rollovers	50,942	2,211
Interest on notes receivable from participants	10,420	722
Transfer into plan	3,946,285	-
<b>Total Contributions</b>	<b>5,952,941</b>	<b>1,333,058</b>
<b>Total Additions</b>	<b>6,832,535</b>	<b>1,784,467</b>
<b>Deductions from Net Assets Attributed to:</b>		
Benefits paid to participants	1,442,470	179,768
Corrective distributions	3,958	-
Administrative expenses	22,879	8,420
<b>Total Deductions</b>	<b>1,469,307</b>	<b>188,188</b>
<b>Net Increase in Net Assets</b>	<b>5,363,228</b>	<b>1,596,279</b>
<b>Net Assets Available for Benefits, Beginning of Year</b>	<b>3,368,422</b>	<b>1,772,143</b>
<b>Net Assets Available for Benefits, End of Year</b>	<b>\$ 8,731,650</b>	<b>\$ 3,368,422</b>

See Independent Auditor's Report.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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### **Note 1 - Description of the Plan**

The following brief description of AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan Document or Summary Plan Description for a more complete description of the Plan's provisions.

#### ***General***

The Plan is a defined contribution plan covering all eligible employees of AGH Ultimate, LLC (the Company or Plan Sponsor). Effective March 17, 2023, the Plan transferred all of its assets to a new recordkeeper, Paychex. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

#### ***Eligibility***

Employees of the Company are eligible to participate in the Plan if they are age 18 or older and upon completion of six months of service. Entry dates are immediately following the age and service requirements being met.

During the year ended December 31, 2024, there were multiple amendments to the service requirement.

- Effective April 1, 2024, the service requirement changed from three months to one month.
- Effective October 1, 2024, the service requirement changed from one month to six months.

#### ***Contributions***

Participants may elect to make contributions to the Plan through payroll deductions from each participant's compensation, as defined, subject to statutory limitations. Participants may elect to have their compensation deferrals allocated to pre-tax, after-tax, or Roth accounts. The Plan also allows participants to transfer funds from other employer-qualified plans into the Plan.

The Company also makes a safe harbor matching contribution. The matching contribution is the sum of 100% of the participant's deferral contributions on the first 3% of the participant's compensation, and 50% of the participant's deferral contributions that exceed 3% of compensation but are less than 5% of the participant's compensation during the pay period. The Company may make a discretionary matching contribution or discretionary profit-sharing contribution, to be determined annually. The Company did not approve a discretionary profit-sharing or matching contribution for the 2024 and 2023 Plan years. Participants must be employed on the late day of the year to be eligible for these discretionary contributions.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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### **Vesting**

Participants are immediately vested in their voluntary contributions and their safe harbor contributions plus actual earnings thereon. Vesting in the discretionary employer matching and equalization contribution accounts is based on years of continuous service, as follows:

Years of Service	Vesting Percent
1	20%
2	40%
3	60%
4	80%
5 or more	100%

A Participant also becomes fully vested at the time of the participant's death, if the participant becomes disabled while employed, if the participant's position is eliminated due to a force reduction, or upon attainment of normal retirement age.

### **Participant Accounts and Forfeitures**

Each participant's account is credited with the participant's 401(k) contribution and an allocation of (a) the Company's contribution, (b) Plan earnings, and (c) forfeitures of terminated participants' non-vested accounts. Allocations are based on account balances, as defined by the Plan Agreement. Forfeitures will be used first to pay Plan administrative expenses. If forfeitures are not sufficient, then the Company will pay any remaining expenses. Forfeiture activity is as follows:

<i>December 31,</i>	<i>2024</i>	<i>2023</i>
Forfeitures - beginning balance	\$ -	\$ -
Investment income (loss)	1	-
New forfeitures	1,789	-
Forfeitures - ending balance	\$ 1,790	\$ -

### **Payment of Benefits**

Upon termination of service, a participant may elect to receive a lump-sum payment equal to the vested interest in his or her account. In-service withdrawals are permitted upon attaining age 59 ½ and in cases of financial hardship. A participant may request a distribution from his or her rollover account or after-tax contribution account at any time. Under certain circumstances, participants may also request an in-service distribution from their matching accounts.

# **AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust**

## **Notes to Financial Statements**

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### ***Notes Receivable from Participants***

Participants may borrow from their accounts an amount equal to the lesser of \$50,000 or 50% of their vested account balance. Loans will not be made for less than \$1,000. With the exception of notes used to finance the purchase of a principal residence, note terms generally may not exceed 54 months. A participant may have no more than one loan outstanding at any time. The notes are secured by the vested balance in the participant's account and bear interest at 1% over the Prime Rate as published in the Wall Street Journal. The interest rates range between 8.75% and 9.50% on the notes outstanding as of December 31, 2024. Principal and interest are repaid through payroll deductions or payments from the participant's personal bank account over the term of the note and are credited to the participant's account.

### ***Administrative Expenses***

Certain custodian fees, transaction fees and other administrative expenses are paid by the Plan and are based on reasonable and customary rates. Certain other costs and expenses incurred in connection with the operation of the Plan are paid by the Company. In addition, certain Plan expenses have been offset by revenue sharing income and are included on the statements of changes in net assets available for benefits.

## **Note 2 - Summary of Significant Accounting Policies**

### ***Basis of Accounting***

The financial statements have been prepared under the accrual method of accounting.

### ***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of net assets and changes therein. Actual results could differ from those estimates.

### ***Valuation of Investments***

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset (an exit price) in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

### ***Payment of Benefits***

Benefits payments are recorded when disbursed.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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### ***Income Taxes***

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

### **Note 3 - Fair Value Measurements**

In accordance with ASC 820, *Fair Value Measurements and Disclosures*, the Plan utilizes a fair value hierarchy for valuation inputs that gives the highest priority to quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described as follows:

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

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in inactive markets, and other input that are observable or can be corroborated by observable market data.

Level 3 - Inputs to the valuation methodology are both significant to the fair value measurement and unobservable. Such inputs typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability, including certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The following valuation methodologies were used to measure the fair value of the Plan's investments:

*Collective Investment Trusts (CITs)* - Units held in the CITs are valued at NAV as reported by the trustee, as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. The CITs held by the Plan provide for daily redemptions by the Plan at reported NAV with no advance notice requirement. The Plan is permitted to redeem investment units at NAV on the measurement date. There are no unfunded commitments related to the CITs.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

The stable value CIT NAV is based on the contract value. Investments held by a CIT are required to be reported at fair value. However, contract value is the relevant measurement characteristic for that portion of the net assets of a CIT attributable to fully benefit-responsive investment contracts. This is because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the underlying defined-contribution plans, which approximates fair value.

*Mutual Funds* - These funds are valued at quoted market prices in an exchange and active market, which represents the NAVs of shares held by the Plan.

The following tables set forth, by level, within the fair value hierarchy. There have been no significant transfers into or out of Levels 1, 2 or 3.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024:

	Level 1	Level 2	Level 3	Total
<b>Investments</b> , at fair value				
Mutual funds	\$ 8,349,359	\$ -	\$ -	\$ 8,349,359
Collective investment trusts*	-	-	-	110,983
<b>Total investments</b> , at fair value	\$ 8,349,359	\$ -	\$ -	\$ 8,460,342

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023:

	Level 1	Level 2	Level 3	Total
<b>Investments</b> , at fair value				
Mutual funds	3,230,821	-	-	3,230,821
Collective investment trusts*	\$ -	\$ -	\$ -	\$ 79,793
<b>Total investments</b> , at fair value	\$ 3,230,821	\$ -	\$ -	\$ 3,310,614

\*The investments in pooled separate accounts and the collective investment trusts are measured at fair value using the NAV per share (or its equivalent) as a practical expedient and have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

### Note 4 - Investments and Information Certified by the Plan's Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 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. Accordingly, Mid Atlantic Trust Company, a qualified institution, has certified that the following data included in the

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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accompanying financial statements and ERISA-required supplemental schedule is complete and accurate:

- Investments as shown in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023.
- Investment income as shown in the accompanying statements of changes in net assets available for benefits for the years ended December 31, 2024.
- Investment information included in the Schedule of Assets (Held at End of Year) as of December 31, 2024, as shown on the ERISA-required supplemental schedule.

At the request of the Plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedule.

### **Note 5 - Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of termination, each participant's account will become fully vested.

### **Note 6 - Party-in-Interest Transactions and Fees**

The Plan received participant contributions and paid administrative expenses to Paychex, Inc., a service provider and party-in-interest. Total fees paid for recordkeeping services for the year ended December 31, 2024 and 2023, were \$22,019 and \$7,632, respectively.

The Plan made participant loans totaling \$218,881 and \$28,883 during the year ended December 31, 2024 and 2023, respectively. These loans are considered party-in-interest transactions under ERISA but are exempt from the prohibited transaction rules.

### **Note 7 - Plan Merger/Transfer of Plan Assets**

Effective April 1, 2024, the Service Professor, LLC 401(k) Profit Sharing Plan was merged into the AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust. All assets and liabilities of the Service Professor, LLC 401(k) Profit Sharing Plan were transferred to the AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust totaling \$3,946,285. The merger did not result in any changes to participant benefits.

### **Note 8 - Income Tax Status**

The Plan obtained its latest determination letter dated August 31, 2020 in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since

# **AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust**

## **Notes to Financial Statements**

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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 IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently not audits for any tax period in progress.

### **Note 9 - Delinquent Participant Contributions**

Lost earnings related to all uncorrected transactions will be remitted in 2025. The earnings were calculated based on information available prior to these financial statements being available for issuance.

### **Note 10 - Subsequent Events**

Subsequent events have been evaluated by management through October 1, 2025, the date these financial statements were available to be issued.

## **Supplementary Information**

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# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

**EIN: 87-3470707**

**Plan Number: 001**

**Form 5500, Schedule H, Line 4a**

	Participant Contributions Transferred Late to the Plan	Total that Constitute Nonexempt Prohibited Transactions				
Check here if Late Participant Loan Repayments are included: <input type="checkbox"/>	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51		
Plan Year						
2022	\$ 22,777	\$ 22,777	\$ -	\$ -	\$ -	-
Total	\$ 22,777	\$ 22,777	\$ -	\$ -	\$ -	-

2022 Delinquent Participant Contributions: Lost earnings will be remitted and Forms 5330 will be filed in 2025, with applicable excise taxes paid.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

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

EIN: 87-3470707

Plan Number: 001

Form 5500, Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
Identity of Issue, borrower, lessor, or similar party	Description of Investment Including Maturity Date, Rate of Interest, collateral, par or maturity value	Cost	Current Value	
<b>Collective Investment Trusts</b>				
* Reliance Trust	MetLife Series 25053	**	\$	110,983
<b>Total Collective Investment Trusts</b>				110,983
<b>Mutual Funds</b>				
Capital Client Group, Inc.	AMFDS 2060 Target Date Retirement	**		1,369,796
Capital Client Group, Inc.	AMFDS 2050 Target Date Retirement	**		777,048
The Vanguard Group, Inc.	Vanguard Growth Index Fund Admiral Shares	**		521,150
Capital Client Group, Inc.	AMFDS 2040 Target Date Retirement	**		489,556
Fidelity Institutional Asset Management	Fidelity 500 Index	**		467,563
Capital Client Group, Inc.	AMFDS 2065 Target Date Retirement	**		441,279
Capital Client Group, Inc.	AMFDS 2045 Target Date Retirement	**		429,320
Capital Client Group, Inc.	AMFDS 2055 Target Date Retirement	**		304,861
The Vanguard Group, Inc.	Vanguard 500 Index Fund Admiral Shares	**		286,641
Capital Client Group, Inc.	AMFDS 2030 Target Date Retirement	**		258,065
Capital Client Group, Inc.	AMFDS 2035 Target Date Retirement	**		216,918
The Vanguard Group, Inc.	Vanguard LifeStrategy Growth Fund Investor	**		183,911
The Vanguard Group, Inc.	Vanguard Wellesley Income Admiral	**		182,156
T. Rowe Price Investment Services	T. Rowe Price Dividend Growth Fund I	**		181,336
The Vanguard Group, Inc.	Vanguard Balanced Index Fund Admiral	**		177,181
BlackRock Financial Management, Inc.	BlackRock HY Bond Portfolio Class K	**		166,557
The Vanguard Group, Inc.	Vanguard Equity-Income Fund Admiral Shares	**		161,680
Allspring Global Investments	Allspring Precious Metals Fund	**		152,472
Capital Client Group, Inc.	AMFDS American Balanced Fund	**		122,090
The Vanguard Group, Inc.	Vanguard Small Cap Index Fund Admiral Shares	**		119,115
Capital Client Group, Inc.	AMFDS 2025 Target Date Retirement	**		107,562
The Vanguard Group, Inc.	Vanguard Mid Cap Index Fund Admiral Shares	**		104,547
The Vanguard Group, Inc.	Vanguard Mid Cap Value Index Fund Admiral	**		100,490
The Vanguard Group, Inc.	Vanguard Small Cap Growth Index Fund Adm	**		81,751
The Vanguard Group, Inc.	Vanguard International Growth Fund	**		80,952
Macquarie Investment Management	Macquarie Science and Tech Fund	**		73,000
MFS Fund Distributors, Inc.	MFS International Diversification Fund	**		58,367
Lord Abbett Global Funds	Lord Abbett Short Duration Income Fund	**		58,303
MFS Fund Distributors, Inc.	MFS Mid Cap Value Fund	**		58,111
The Vanguard Group, Inc.	Vanguard Mid Cap Growth Index Fund Admiral	**		48,630
The Vanguard Group, Inc.	Vanguard FTSE Social Index Fund Admiral	**		45,577
John Hancock Life USA	JH Bond Fund	**		43,974
BlackRock Financial Management, Inc.	BlackRock Health Sciences Opp Portfolio	**		42,395
JPMorgan Investment Management, Inc.	JP Morgan Mid Cap Growth Fund	**		37,171
Capital Client Group, Inc.	AMFDS New World Fund	**		26,369
Columbia Management Investments	Columbia Large Cap Enhanced Core Fund Inst	**		25,023
John Hancock Life USA	JH Disc Value International Fund	**		23,520
Macquarie Investment Management	Macquarie Value R6	**		22,156
The Vanguard Group, Inc.	Vanguard Energy Fund Admiral Shares	**		21,673
Janus Henderson Investors	Janus Henderson Venture Fund Class I	**		21,220
The Vanguard Group, Inc.	Vanguard Total World Stock Index Fund Adm	**		20,882
Capital Client Group, Inc.	AMFDS 2020 Target Date Retirement	**		20,584
John Hancock Life USA	JH Funds Disc Value Fund	**		20,365
The Vanguard Group, Inc.	Vanguard International Value Fund Investor	**		16,409
The Vanguard Group, Inc.	Vanguard Emerging Markets Stock Index Fund	**		14,657
MFS Fund Distributors, Inc.	MFS Core Equity Fund	**		14,519
Fidelity Institutional Asset Management	Fidelity Advisor Biotech I	**		13,194
Dimensional Investment Group, Inc.	DFA Global Real Estate Sec Portfolio	**		12,819

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

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

Macquarie Investment Management	Macquarie Emerging Markets Fund	**	11,263
MFS Fund Distributors, Inc.	MFS Global Alternative Strategy Fund	**	11,166
Macquarie Investment Management	Macquarie Small Cap Value Fund	**	10,822
The Vanguard Group, Inc.	Vanguard Total International Bond Index Fund	**	9,970
Capital Client Group, Inc.	AMFDS Small Cap World Fund	**	9,224
Macquarie Investment Management	Macquarie Small Cap Core Fund	**	7,877
The Vanguard Group, Inc.	Vanguard Emerging Markets Bond Fund Adm	**	7,709
MFS Fund Distributors, Inc.	MFS Global Equity Fund	**	7,639
Capital Client Group, Inc.	AMFDS Global Balanced Fund	**	6,996
Fidelity Institutional Asset Management	Fidelity Select Materials Fund Class I	**	5,691
Principal Financial Group	Principal Real Estate Sec Fund Inst	**	5,559
The Vanguard Group, Inc.	Vanguard Intermediate Term Invest Grade Fund	**	5,482
Capital Client Group, Inc.	American Cent Disc Growth Fund Inst	**	5,279
Macquarie Investment Management	Macquarie High Income Fund	**	4,921
JPMorgan Investment Management, Inc.	JP Morgan Equity Premium Income Fund	**	4,676
John Hancock Life USA	JH Funds Alternative Asset Allocation Fund	**	3,943
Eaton Vance	Calvert Small Cap Fund	**	2,875
Macquarie Investment Management	Macquarie Extended Duration Bond Fund	**	1,392
Alliance Bernstein Investments, Inc.	AB High Income Fund Class Z	**	1,255
Prudential Investment Management Services	PGIM Jennison Small Company Fund	**	995
Aberdeen Standard Investments	ABRDN Emerging Markets Fund Inst	**	849
Thornburg Investment Management	Thornburg International Growth Fund	**	312
Putnam Investments	Putnam Dynamic Asset Alloc Balanced Fund	**	294
The Vanguard Group, Inc.	Vanguard Short-Term Investment Grade Fund	**	255
<b>Total Mutual Funds</b>			<b>8,349,359</b>
<b>* Participant loans</b>	Interest rates range from 8.75% - 9.50%	\$0	227,102
<b>Total</b>			<b>\$ 8,687,444</b>

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

\*\*The cost of participant-directed investment is not required

# **AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust**

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Financial Statements and Supplementary Information  
Years Ended December 31, 2024 and 2023



# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

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## **Independent Auditor's Report**

The Plan Administrator  
AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust  
Mentor, Ohio

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

We have performed an audit of the financial statements of AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### ***Opinion on the Financial Statements***

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

- 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 (GAAP)

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

### ***Basis for Opinion on the Financial Statements***

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

### ***Responsibilities of Management for the Financial Statements***

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

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

In performing an audit in accordance with GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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 GAAP.

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



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### **Supplemental Schedule Required by ERISA**

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Contributions are presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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 its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

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

*Echelbarger, Himebaugh, Tamm & Co., PC*

Echelbarger, Himebaugh, Tamm and Co.  
Ada, MI

October 1, 2025

## **Financial Statements**

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# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Statements of Net Assets Available for Benefits

<i>December 31,</i>	<i>2024</i>	<i>2023</i>
<b>Assets</b>		
<b>Investments, at Fair Value</b>		
Collective investment trusts	\$ 110,983	\$ 79,793
Mutual funds	8,349,359	3,230,821
<b>Total Investments, at Fair Value</b>	<b>8,460,342</b>	<b>3,310,614</b>
<b>Receivables</b>		
Employee contributions	29,082	21,495
Employer contributions	15,124	12,709
Notes receivable from participants	227,102	23,604
<b>Total Receivables</b>	<b>271,308</b>	<b>57,808</b>
<b>Total Assets</b>	<b>8,731,650</b>	<b>3,368,422</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 8,731,650</b>	<b>\$ 3,368,422</b>

See Independent Auditor's Report.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Statements of Changes in Net Assets Available for Benefits

Years Ended December 31,	2024	2023
<b>Additions to Net Assets Attributed to:</b>		
Investment income:		
Net investment appreciation	\$ 568,987	\$ 373,600
Dividends and interest	310,907	77,809
<b>Total Investment Income</b>	<b>879,894</b>	<b>451,409</b>
<b>Contributions:</b>		
Employer matching	672,430	460,071
Participant deferral	1,272,564	870,054
Rollovers	50,942	2,211
Interest on notes receivable from participants	10,420	722
Transfer into plan	3,946,285	-
<b>Total Contributions</b>	<b>5,952,941</b>	<b>1,333,058</b>
<b>Total Additions</b>	<b>6,832,535</b>	<b>1,784,467</b>
<b>Deductions from Net Assets Attributed to:</b>		
Benefits paid to participants	1,442,470	179,768
Corrective distributions	3,958	-
Administrative expenses	22,879	8,420
<b>Total Deductions</b>	<b>1,469,307</b>	<b>188,188</b>
<b>Net Increase in Net Assets</b>	<b>5,363,228</b>	<b>1,596,279</b>
<b>Net Assets Available for Benefits, Beginning of Year</b>	<b>3,368,422</b>	<b>1,772,143</b>
<b>Net Assets Available for Benefits, End of Year</b>	<b>\$ 8,731,650</b>	<b>\$ 3,368,422</b>

See Independent Auditor's Report.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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### **Note 1 - Description of the Plan**

The following brief description of AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan Document or Summary Plan Description for a more complete description of the Plan's provisions.

#### ***General***

The Plan is a defined contribution plan covering all eligible employees of AGH Ultimate, LLC (the Company or Plan Sponsor). Effective March 17, 2023, the Plan transferred all of its assets to a new recordkeeper, Paychex. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

#### ***Eligibility***

Employees of the Company are eligible to participate in the Plan if they are age 18 or older and upon completion of six months of service. Entry dates are immediately following the age and service requirements being met.

During the year ended December 31, 2024, there were multiple amendments to the service requirement.

- Effective April 1, 2024, the service requirement changed from three months to one month.
- Effective October 1, 2024, the service requirement changed from one month to six months.

#### ***Contributions***

Participants may elect to make contributions to the Plan through payroll deductions from each participant's compensation, as defined, subject to statutory limitations. Participants may elect to have their compensation deferrals allocated to pre-tax, after-tax, or Roth accounts. The Plan also allows participants to transfer funds from other employer-qualified plans into the Plan.

The Company also makes a safe harbor matching contribution. The matching contribution is the sum of 100% of the participant's deferral contributions on the first 3% of the participant's compensation, and 50% of the participant's deferral contributions that exceed 3% of compensation but are less than 5% of the participant's compensation during the pay period. The Company may make a discretionary matching contribution or discretionary profit-sharing contribution, to be determined annually. The Company did not approve a discretionary profit-sharing or matching contribution for the 2024 and 2023 Plan years. Participants must be employed on the late day of the year to be eligible for these discretionary contributions.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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### **Vesting**

Participants are immediately vested in their voluntary contributions and their safe harbor contributions plus actual earnings thereon. Vesting in the discretionary employer matching and equalization contribution accounts is based on years of continuous service, as follows:

Years of Service	Vesting Percent
1	20%
2	40%
3	60%
4	80%
5 or more	100%

A Participant also becomes fully vested at the time of the participant's death, if the participant becomes disabled while employed, if the participant's position is eliminated due to a force reduction, or upon attainment of normal retirement age.

### **Participant Accounts and Forfeitures**

Each participant's account is credited with the participant's 401(k) contribution and an allocation of (a) the Company's contribution, (b) Plan earnings, and (c) forfeitures of terminated participants' non-vested accounts. Allocations are based on account balances, as defined by the Plan Agreement. Forfeitures will be used first to pay Plan administrative expenses. If forfeitures are not sufficient, then the Company will pay any remaining expenses. Forfeiture activity is as follows:

<i>December 31,</i>	<i>2024</i>	<i>2023</i>
Forfeitures - beginning balance	\$ -	\$ -
Investment income (loss)	1	-
New forfeitures	1,789	-
Forfeitures - ending balance	\$ 1,790	\$ -

### **Payment of Benefits**

Upon termination of service, a participant may elect to receive a lump-sum payment equal to the vested interest in his or her account. In-service withdrawals are permitted upon attaining age 59 ½ and in cases of financial hardship. A participant may request a distribution from his or her rollover account or after-tax contribution account at any time. Under certain circumstances, participants may also request an in-service distribution from their matching accounts.

# **AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust**

## **Notes to Financial Statements**

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### ***Notes Receivable from Participants***

Participants may borrow from their accounts an amount equal to the lesser of \$50,000 or 50% of their vested account balance. Loans will not be made for less than \$1,000. With the exception of notes used to finance the purchase of a principal residence, note terms generally may not exceed 54 months. A participant may have no more than one loan outstanding at any time. The notes are secured by the vested balance in the participant's account and bear interest at 1% over the Prime Rate as published in the Wall Street Journal. The interest rates range between 8.75% and 9.50% on the notes outstanding as of December 31, 2024. Principal and interest are repaid through payroll deductions or payments from the participant's personal bank account over the term of the note and are credited to the participant's account.

### ***Administrative Expenses***

Certain custodian fees, transaction fees and other administrative expenses are paid by the Plan and are based on reasonable and customary rates. Certain other costs and expenses incurred in connection with the operation of the Plan are paid by the Company. In addition, certain Plan expenses have been offset by revenue sharing income and are included on the statements of changes in net assets available for benefits.

## **Note 2 - Summary of Significant Accounting Policies**

### ***Basis of Accounting***

The financial statements have been prepared under the accrual method of accounting.

### ***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of net assets and changes therein. Actual results could differ from those estimates.

### ***Valuation of Investments***

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset (an exit price) in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

### ***Payment of Benefits***

Benefits payments are recorded when disbursed.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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### ***Income Taxes***

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

### **Note 3 - Fair Value Measurements**

In accordance with ASC 820, *Fair Value Measurements and Disclosures*, the Plan utilizes a fair value hierarchy for valuation inputs that gives the highest priority to quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described as follows:

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

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in inactive markets, and other input that are observable or can be corroborated by observable market data.

Level 3 - Inputs to the valuation methodology are both significant to the fair value measurement and unobservable. Such inputs typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability, including certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The following valuation methodologies were used to measure the fair value of the Plan's investments:

*Collective Investment Trusts (CITs)* - Units held in the CITs are valued at NAV as reported by the trustee, as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. The CITs held by the Plan provide for daily redemptions by the Plan at reported NAV with no advance notice requirement. The Plan is permitted to redeem investment units at NAV on the measurement date. There are no unfunded commitments related to the CITs.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

The stable value CIT NAV is based on the contract value. Investments held by a CIT are required to be reported at fair value. However, contract value is the relevant measurement characteristic for that portion of the net assets of a CIT attributable to fully benefit-responsive investment contracts. This is because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the underlying defined-contribution plans, which approximates fair value.

*Mutual Funds* - These funds are valued at quoted market prices in an exchange and active market, which represents the NAVs of shares held by the Plan.

The following tables set forth, by level, within the fair value hierarchy. There have been no significant transfers into or out of Levels 1, 2 or 3.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024:

	Level 1	Level 2	Level 3	Total
<b>Investments</b> , at fair value				
Mutual funds	\$ 8,349,359	\$ -	\$ -	\$ 8,349,359
Collective investment trusts*	-	-	-	110,983
<b>Total investments</b> , at fair value	\$ 8,349,359	\$ -	\$ -	\$ 8,460,342

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023:

	Level 1	Level 2	Level 3	Total
<b>Investments</b> , at fair value				
Mutual funds	3,230,821	-	-	3,230,821
Collective investment trusts*	\$ -	\$ -	\$ -	\$ 79,793
<b>Total investments</b> , at fair value	\$ 3,230,821	\$ -	\$ -	\$ 3,310,614

\*The investments in pooled separate accounts and the collective investment trusts are measured at fair value using the NAV per share (or its equivalent) as a practical expedient and have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

### Note 4 - Investments and Information Certified by the Plan's Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 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. Accordingly, Mid Atlantic Trust Company, a qualified institution, has certified that the following data included in the

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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accompanying financial statements and ERISA-required supplemental schedule is complete and accurate:

- Investments as shown in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023.
- Investment income as shown in the accompanying statements of changes in net assets available for benefits for the years ended December 31, 2024.
- Investment information included in the Schedule of Assets (Held at End of Year) as of December 31, 2024, as shown on the ERISA-required supplemental schedule.

At the request of the Plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedule.

### **Note 5 - Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of termination, each participant's account will become fully vested.

### **Note 6 - Party-in-Interest Transactions and Fees**

The Plan received participant contributions and paid administrative expenses to Paychex, Inc., a service provider and party-in-interest. Total fees paid for recordkeeping services for the year ended December 31, 2024 and 2023, were \$22,019 and \$7,632, respectively.

The Plan made participant loans totaling \$218,881 and \$28,883 during the year ended December 31, 2024 and 2023, respectively. These loans are considered party-in-interest transactions under ERISA but are exempt from the prohibited transaction rules.

### **Note 7 - Plan Merger/Transfer of Plan Assets**

Effective April 1, 2024, the Service Professor, LLC 401(k) Profit Sharing Plan was merged into the AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust. All assets and liabilities of the Service Professor, LLC 401(k) Profit Sharing Plan were transferred to the AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust totaling \$3,946,285. The merger did not result in any changes to participant benefits.

### **Note 8 - Income Tax Status**

The Plan obtained its latest determination letter dated August 31, 2020 in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since

# **AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust**

## **Notes to Financial Statements**

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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 IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently not audits for any tax period in progress.

### **Note 9 - Delinquent Participant Contributions**

Lost earnings related to all uncorrected transactions will be remitted in 2025. The earnings were calculated based on information available prior to these financial statements being available for issuance.

### **Note 10 - Subsequent Events**

Subsequent events have been evaluated by management through October 1, 2025, the date these financial statements were available to be issued.

## **Supplementary Information**

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# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

**EIN: 87-3470707**

**Plan Number: 001**

**Form 5500, Schedule H, Line 4a**

	Participant Contributions Transferred Late to the Plan	Total that Constitute Nonexempt Prohibited Transactions				
Check here if Late Participant Loan Repayments are included: <input type="checkbox"/>	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51		
Plan Year						
2022	\$ 22,777	\$ 22,777	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 22,777</b>	<b>\$ 22,777</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

2022 Delinquent Participant Contributions: Lost earnings will be remitted and Forms 5330 will be filed in 2025, with applicable excise taxes paid.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

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

EIN: 87-3470707

Plan Number: 001

Form 5500, Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
Identity of Issue, borrower, lessor, or similar party	Description of Investment Including Maturity Date, Rate of Interest, collateral, par or maturity value	Cost	Current Value	
<b>Collective Investment Trusts</b>				
* Reliance Trust	MetLife Series 25053	**	\$	110,983
<b>Total Collective Investment Trusts</b>				110,983
<b>Mutual Funds</b>				
Capital Client Group, Inc.	AMFDS 2060 Target Date Retirement	**		1,369,796
Capital Client Group, Inc.	AMFDS 2050 Target Date Retirement	**		777,048
The Vanguard Group, Inc.	Vanguard Growth Index Fund Admiral Shares	**		521,150
Capital Client Group, Inc.	AMFDS 2040 Target Date Retirement	**		489,556
Fidelity Institutional Asset Management	Fidelity 500 Index	**		467,563
Capital Client Group, Inc.	AMFDS 2065 Target Date Retirement	**		441,279
Capital Client Group, Inc.	AMFDS 2045 Target Date Retirement	**		429,320
Capital Client Group, Inc.	AMFDS 2055 Target Date Retirement	**		304,861
The Vanguard Group, Inc.	Vanguard 500 Index Fund Admiral Shares	**		286,641
Capital Client Group, Inc.	AMFDS 2030 Target Date Retirement	**		258,065
Capital Client Group, Inc.	AMFDS 2035 Target Date Retirement	**		216,918
The Vanguard Group, Inc.	Vanguard LifeStrategy Growth Fund Investor	**		183,911
The Vanguard Group, Inc.	Vanguard Wellesley Income Admiral	**		182,156
T. Rowe Price Investment Services	T. Rowe Price Dividend Growth Fund I	**		181,336
The Vanguard Group, Inc.	Vanguard Balanced Index Fund Admiral	**		177,181
BlackRock Financial Management, Inc.	BlackRock HY Bond Portfolio Class K	**		166,557
The Vanguard Group, Inc.	Vanguard Equity-Income Fund Admiral Shares	**		161,680
Allspring Global Investments	Allspring Precious Metals Fund	**		152,472
Capital Client Group, Inc.	AMFDS American Balanced Fund	**		122,090
The Vanguard Group, Inc.	Vanguard Small Cap Index Fund Admiral Shares	**		119,115
Capital Client Group, Inc.	AMFDS 2025 Target Date Retirement	**		107,562
The Vanguard Group, Inc.	Vanguard Mid Cap Index Fund Admiral Shares	**		104,547
The Vanguard Group, Inc.	Vanguard Mid Cap Value Index Fund Admiral	**		100,490
The Vanguard Group, Inc.	Vanguard Small Cap Growth Index Fund Adm	**		81,751
The Vanguard Group, Inc.	Vanguard International Growth Fund	**		80,952
Macquarie Investment Management	Macquarie Science and Tech Fund	**		73,000
MFS Fund Distributors, Inc.	MFS International Diversification Fund	**		58,367
Lord Abbett Global Funds	Lord Abbett Short Duration Income Fund	**		58,303
MFS Fund Distributors, Inc.	MFS Mid Cap Value Fund	**		58,111
The Vanguard Group, Inc.	Vanguard Mid Cap Growth Index Fund Admiral	**		48,630
The Vanguard Group, Inc.	Vanguard FTSE Social Index Fund Admiral	**		45,577
John Hancock Life USA	JH Bond Fund	**		43,974
BlackRock Financial Management, Inc.	BlackRock Health Sciences Opp Portfolio	**		42,395
JPMorgan Investment Management, Inc.	JP Morgan Mid Cap Growth Fund	**		37,171
Capital Client Group, Inc.	AMFDS New World Fund	**		26,369
Columbia Management Investments	Columbia Large Cap Enhanced Core Fund Inst	**		25,023
John Hancock Life USA	JH Disc Value International Fund	**		23,520
Macquarie Investment Management	Macquarie Value R6	**		22,156
The Vanguard Group, Inc.	Vanguard Energy Fund Admiral Shares	**		21,673
Janus Henderson Investors	Janus Henderson Venture Fund Class I	**		21,220
The Vanguard Group, Inc.	Vanguard Total World Stock Index Fund Adm	**		20,882
Capital Client Group, Inc.	AMFDS 2020 Target Date Retirement	**		20,584
John Hancock Life USA	JH Funds Disc Value Fund	**		20,365
The Vanguard Group, Inc.	Vanguard International Value Fund Investor	**		16,409
The Vanguard Group, Inc.	Vanguard Emerging Markets Stock Index Fund	**		14,657
MFS Fund Distributors, Inc.	MFS Core Equity Fund	**		14,519
Fidelity Institutional Asset Management	Fidelity Advisor Biotech I	**		13,194
Dimensional Investment Group, Inc.	DFA Global Real Estate Sec Portfolio	**		12,819

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

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

Macquarie Investment Management	Macquarie Emerging Markets Fund	**	11,263
MFS Fund Distributors, Inc.	MFS Global Alternative Strategy Fund	**	11,166
Macquarie Investment Management	Macquarie Small Cap Value Fund	**	10,822
The Vanguard Group, Inc.	Vanguard Total International Bond Index Fund	**	9,970
Capital Client Group, Inc.	AMFDS Small Cap World Fund	**	9,224
Macquarie Investment Management	Macquarie Small Cap Core Fund	**	7,877
The Vanguard Group, Inc.	Vanguard Emerging Markets Bond Fund Adm	**	7,709
MFS Fund Distributors, Inc.	MFS Global Equity Fund	**	7,639
Capital Client Group, Inc.	AMFDS Global Balanced Fund	**	6,996
Fidelity Institutional Asset Management	Fidelity Select Materials Fund Class I	**	5,691
Principal Financial Group	Principal Real Estate Sec Fund Inst	**	5,559
The Vanguard Group, Inc.	Vanguard Intermediate Term Invest Grade Fund	**	5,482
Capital Client Group, Inc.	American Cent Disc Growth Fund Inst	**	5,279
Macquarie Investment Management	Macquarie High Income Fund	**	4,921
JPMorgan Investment Management, Inc.	JP Morgan Equity Premium Income Fund	**	4,676
John Hancock Life USA	JH Funds Alternative Asset Allocation Fund	**	3,943
Eaton Vance	Calvert Small Cap Fund	**	2,875
Macquarie Investment Management	Macquarie Extended Duration Bond Fund	**	1,392
Alliance Bernstein Investments, Inc.	AB High Income Fund Class Z	**	1,255
Prudential Investment Management Services	PGIM Jennison Small Company Fund	**	995
Aberdeen Standard Investments	ABRDN Emerging Markets Fund Inst	**	849
Thornburg Investment Management	Thornburg International Growth Fund	**	312
Putnam Investments	Putnam Dynamic Asset Alloc Balanced Fund	**	294
The Vanguard Group, Inc.	Vanguard Short-Term Investment Grade Fund	**	255
<b>Total Mutual Funds</b>			<b>8,349,359</b>
<b>* Participant loans</b>	Interest rates range from 8.75% - 9.50%	\$0	227,102
<b>Total</b>			<b>\$ 8,687,444</b>

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

\*\*The cost of participant-directed investment is not required

# **AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust**

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Financial Statements and Supplementary Information  
Years Ended December 31, 2024 and 2023



# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

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## **Independent Auditor's Report**

The Plan Administrator  
AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust  
Mentor, Ohio

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

We have performed an audit of the financial statements of AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### ***Opinion on the Financial Statements***

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

- 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 (GAAP)

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

### ***Basis for Opinion on the Financial Statements***

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

### ***Responsibilities of Management for the Financial Statements***

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

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

In performing an audit in accordance with GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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 GAAP.

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



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### **Supplemental Schedule Required by ERISA**

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Contributions are presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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 its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

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

*Echelbarger, Himebaugh, Tamm & Co., PC*

Echelbarger, Himebaugh, Tamm and Co.  
Ada, MI

October 1, 2025

## **Financial Statements**

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# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Statements of Net Assets Available for Benefits

<i>December 31,</i>	<i>2024</i>	<i>2023</i>
<b>Assets</b>		
<b>Investments, at Fair Value</b>		
Collective investment trusts	\$ 110,983	\$ 79,793
Mutual funds	8,349,359	3,230,821
<b>Total Investments, at Fair Value</b>	<b>8,460,342</b>	<b>3,310,614</b>
<b>Receivables</b>		
Employee contributions	29,082	21,495
Employer contributions	15,124	12,709
Notes receivable from participants	227,102	23,604
<b>Total Receivables</b>	<b>271,308</b>	<b>57,808</b>
<b>Total Assets</b>	<b>8,731,650</b>	<b>3,368,422</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 8,731,650</b>	<b>\$ 3,368,422</b>

See Independent Auditor's Report.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Statements of Changes in Net Assets Available for Benefits

Years Ended December 31,	2024	2023
<b>Additions to Net Assets Attributed to:</b>		
Investment income:		
Net investment appreciation	\$ 568,987	\$ 373,600
Dividends and interest	310,907	77,809
<b>Total Investment Income</b>	879,894	451,409
<b>Contributions:</b>		
Employer matching	672,430	460,071
Participant deferral	1,272,564	870,054
Rollovers	50,942	2,211
Interest on notes receivable from participants	10,420	722
Transfer into plan	3,946,285	-
<b>Total Contributions</b>	5,952,941	1,333,058
<b>Total Additions</b>	6,832,535	1,784,467
<b>Deductions from Net Assets Attributed to:</b>		
Benefits paid to participants	1,442,470	179,768
Corrective distributions	3,958	-
Administrative expenses	22,879	8,420
<b>Total Deductions</b>	1,469,307	188,188
<b>Net Increase in Net Assets</b>	5,363,228	1,596,279
<b>Net Assets Available for Benefits, Beginning of Year</b>	3,368,422	1,772,143
<b>Net Assets Available for Benefits, End of Year</b>	\$ 8,731,650	\$ 3,368,422

*See Independent Auditor's Report.*

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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### **Note 1 - Description of the Plan**

The following brief description of AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan Document or Summary Plan Description for a more complete description of the Plan's provisions.

#### ***General***

The Plan is a defined contribution plan covering all eligible employees of AGH Ultimate, LLC (the Company or Plan Sponsor). Effective March 17, 2023, the Plan transferred all of its assets to a new recordkeeper, Paychex. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

#### ***Eligibility***

Employees of the Company are eligible to participate in the Plan if they are age 18 or older and upon completion of six months of service. Entry dates are immediately following the age and service requirements being met.

During the year ended December 31, 2024, there were multiple amendments to the service requirement.

- Effective April 1, 2024, the service requirement changed from three months to one month.
- Effective October 1, 2024, the service requirement changed from one month to six months.

#### ***Contributions***

Participants may elect to make contributions to the Plan through payroll deductions from each participant's compensation, as defined, subject to statutory limitations. Participants may elect to have their compensation deferrals allocated to pre-tax, after-tax, or Roth accounts. The Plan also allows participants to transfer funds from other employer-qualified plans into the Plan.

The Company also makes a safe harbor matching contribution. The matching contribution is the sum of 100% of the participant's deferral contributions on the first 3% of the participant's compensation, and 50% of the participant's deferral contributions that exceed 3% of compensation but are less than 5% of the participant's compensation during the pay period. The Company may make a discretionary matching contribution or discretionary profit-sharing contribution, to be determined annually. The Company did not approve a discretionary profit-sharing or matching contribution for the 2024 and 2023 Plan years. Participants must be employed on the late day of the year to be eligible for these discretionary contributions.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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### **Vesting**

Participants are immediately vested in their voluntary contributions and their safe harbor contributions plus actual earnings thereon. Vesting in the discretionary employer matching and equalization contribution accounts is based on years of continuous service, as follows:

Years of Service	Vesting Percent
1	20%
2	40%
3	60%
4	80%
5 or more	100%

A Participant also becomes fully vested at the time of the participant's death, if the participant becomes disabled while employed, if the participant's position is eliminated due to a force reduction, or upon attainment of normal retirement age.

### **Participant Accounts and Forfeitures**

Each participant's account is credited with the participant's 401(k) contribution and an allocation of (a) the Company's contribution, (b) Plan earnings, and (c) forfeitures of terminated participants' non-vested accounts. Allocations are based on account balances, as defined by the Plan Agreement. Forfeitures will be used first to pay Plan administrative expenses. If forfeitures are not sufficient, then the Company will pay any remaining expenses. Forfeiture activity is as follows:

<i>December 31,</i>	<i>2024</i>	<i>2023</i>
Forfeitures - beginning balance	\$ -	\$ -
Investment income (loss)	1	-
New forfeitures	1,789	-
Forfeitures - ending balance	\$ 1,790	\$ -

### **Payment of Benefits**

Upon termination of service, a participant may elect to receive a lump-sum payment equal to the vested interest in his or her account. In-service withdrawals are permitted upon attaining age 59 ½ and in cases of financial hardship. A participant may request a distribution from his or her rollover account or after-tax contribution account at any time. Under certain circumstances, participants may also request an in-service distribution from their matching accounts.

# **AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust**

## **Notes to Financial Statements**

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### ***Notes Receivable from Participants***

Participants may borrow from their accounts an amount equal to the lesser of \$50,000 or 50% of their vested account balance. Loans will not be made for less than \$1,000. With the exception of notes used to finance the purchase of a principal residence, note terms generally may not exceed 54 months. A participant may have no more than one loan outstanding at any time. The notes are secured by the vested balance in the participant's account and bear interest at 1% over the Prime Rate as published in the Wall Street Journal. The interest rates range between 8.75% and 9.50% on the notes outstanding as of December 31, 2024. Principal and interest are repaid through payroll deductions or payments from the participant's personal bank account over the term of the note and are credited to the participant's account.

### ***Administrative Expenses***

Certain custodian fees, transaction fees and other administrative expenses are paid by the Plan and are based on reasonable and customary rates. Certain other costs and expenses incurred in connection with the operation of the Plan are paid by the Company. In addition, certain Plan expenses have been offset by revenue sharing income and are included on the statements of changes in net assets available for benefits.

## **Note 2 - Summary of Significant Accounting Policies**

### ***Basis of Accounting***

The financial statements have been prepared under the accrual method of accounting.

### ***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of net assets and changes therein. Actual results could differ from those estimates.

### ***Valuation of Investments***

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset (an exit price) in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

### ***Payment of Benefits***

Benefits payments are recorded when disbursed.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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### ***Income Taxes***

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

### **Note 3 - Fair Value Measurements**

In accordance with ASC 820, *Fair Value Measurements and Disclosures*, the Plan utilizes a fair value hierarchy for valuation inputs that gives the highest priority to quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described as follows:

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

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in inactive markets, and other input that are observable or can be corroborated by observable market data.

Level 3 - Inputs to the valuation methodology are both significant to the fair value measurement and unobservable. Such inputs typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability, including certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The following valuation methodologies were used to measure the fair value of the Plan's investments:

*Collective Investment Trusts (CITs)* - Units held in the CITs are valued at NAV as reported by the trustee, as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. The CITs held by the Plan provide for daily redemptions by the Plan at reported NAV with no advance notice requirement. The Plan is permitted to redeem investment units at NAV on the measurement date. There are no unfunded commitments related to the CITs.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

The stable value CIT NAV is based on the contract value. Investments held by a CIT are required to be reported at fair value. However, contract value is the relevant measurement characteristic for that portion of the net assets of a CIT attributable to fully benefit-responsive investment contracts. This is because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the underlying defined-contribution plans, which approximates fair value.

*Mutual Funds* - These funds are valued at quoted market prices in an exchange and active market, which represents the NAVs of shares held by the Plan.

The following tables set forth, by level, within the fair value hierarchy. There have been no significant transfers into or out of Levels 1, 2 or 3.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024:

	Level 1	Level 2	Level 3	Total
<b>Investments</b> , at fair value				
Mutual funds	\$ 8,349,359	\$ -	\$ -	\$ 8,349,359
Collective investment trusts*	-	-	-	110,983
<b>Total investments</b> , at fair value	\$ 8,349,359	\$ -	\$ -	\$ 8,460,342

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023:

	Level 1	Level 2	Level 3	Total
<b>Investments</b> , at fair value				
Mutual funds	3,230,821	-	-	3,230,821
Collective investment trusts*	\$ -	\$ -	\$ -	\$ 79,793
<b>Total investments</b> , at fair value	\$ 3,230,821	\$ -	\$ -	\$ 3,310,614

\*The investments in pooled separate accounts and the collective investment trusts are measured at fair value using the NAV per share (or its equivalent) as a practical expedient and have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

### Note 4 - Investments and Information Certified by the Plan's Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 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. Accordingly, Mid Atlantic Trust Company, a qualified institution, has certified that the following data included in the

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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accompanying financial statements and ERISA-required supplemental schedule is complete and accurate:

- Investments as shown in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023.
- Investment income as shown in the accompanying statements of changes in net assets available for benefits for the years ended December 31, 2024.
- Investment information included in the Schedule of Assets (Held at End of Year) as of December 31, 2024, as shown on the ERISA-required supplemental schedule.

At the request of the Plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedule.

### **Note 5 - Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of termination, each participant's account will become fully vested.

### **Note 6 - Party-in-Interest Transactions and Fees**

The Plan received participant contributions and paid administrative expenses to Paychex, Inc., a service provider and party-in-interest. Total fees paid for recordkeeping services for the year ended December 31, 2024 and 2023, were \$22,019 and \$7,632, respectively.

The Plan made participant loans totaling \$218,881 and \$28,883 during the year ended December 31, 2024 and 2023, respectively. These loans are considered party-in-interest transactions under ERISA but are exempt from the prohibited transaction rules.

### **Note 7 - Plan Merger/Transfer of Plan Assets**

Effective April 1, 2024, the Service Professor, LLC 401(k) Profit Sharing Plan was merged into the AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust. All assets and liabilities of the Service Professor, LLC 401(k) Profit Sharing Plan were transferred to the AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust totaling \$3,946,285. The merger did not result in any changes to participant benefits.

### **Note 8 - Income Tax Status**

The Plan obtained its latest determination letter dated August 31, 2020 in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since

# **AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust**

## **Notes to Financial Statements**

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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 IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently not audits for any tax period in progress.

### **Note 9 - Delinquent Participant Contributions**

Lost earnings related to all uncorrected transactions will be remitted in 2025. The earnings were calculated based on information available prior to these financial statements being available for issuance.

### **Note 10 - Subsequent Events**

Subsequent events have been evaluated by management through October 1, 2025, the date these financial statements were available to be issued.

## **Supplementary Information**

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# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

**EIN: 87-3470707**

**Plan Number: 001**

**Form 5500, Schedule H, Line 4a**

	Participant Contributions Transferred Late to the Plan	Total that Constitute Nonexempt Prohibited Transactions				
Check here if Late Participant Loan Repayments are included: <input type="checkbox"/>	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51		
Plan Year						
2022	\$ 22,777	\$ 22,777	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 22,777</b>	<b>\$ 22,777</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

2022 Delinquent Participant Contributions: Lost earnings will be remitted and Forms 5330 will be filed in 2025, with applicable excise taxes paid.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

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

EIN: 87-3470707

Plan Number: 001

Form 5500, Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
Identity of Issue, borrower, lessor, or similar party	Description of Investment Including Maturity Date, Rate of Interest, collateral, par or maturity value	Cost	Current Value	
<b>Collective Investment Trusts</b>				
* Reliance Trust	MetLife Series 25053	**	\$	110,983
<b>Total Collective Investment Trusts</b>				110,983
<b>Mutual Funds</b>				
Capital Client Group, Inc.	AMFDS 2060 Target Date Retirement	**		1,369,796
Capital Client Group, Inc.	AMFDS 2050 Target Date Retirement	**		777,048
The Vanguard Group, Inc.	Vanguard Growth Index Fund Admiral Shares	**		521,150
Capital Client Group, Inc.	AMFDS 2040 Target Date Retirement	**		489,556
Fidelity Institutional Asset Management	Fidelity 500 Index	**		467,563
Capital Client Group, Inc.	AMFDS 2065 Target Date Retirement	**		441,279
Capital Client Group, Inc.	AMFDS 2045 Target Date Retirement	**		429,320
Capital Client Group, Inc.	AMFDS 2055 Target Date Retirement	**		304,861
The Vanguard Group, Inc.	Vanguard 500 Index Fund Admiral Shares	**		286,641
Capital Client Group, Inc.	AMFDS 2030 Target Date Retirement	**		258,065
Capital Client Group, Inc.	AMFDS 2035 Target Date Retirement	**		216,918
The Vanguard Group, Inc.	Vanguard LifeStrategy Growth Fund Investor	**		183,911
The Vanguard Group, Inc.	Vanguard Wellesley Income Admiral	**		182,156
T. Rowe Price Investment Services	T. Rowe Price Dividend Growth Fund I	**		181,336
The Vanguard Group, Inc.	Vanguard Balanced Index Fund Admiral	**		177,181
BlackRock Financial Management, Inc.	BlackRock HY Bond Portfolio Class K	**		166,557
The Vanguard Group, Inc.	Vanguard Equity-Income Fund Admiral Shares	**		161,680
Allspring Global Investments	Allspring Precious Metals Fund	**		152,472
Capital Client Group, Inc.	AMFDS American Balanced Fund	**		122,090
The Vanguard Group, Inc.	Vanguard Small Cap Index Fund Admiral Shares	**		119,115
Capital Client Group, Inc.	AMFDS 2025 Target Date Retirement	**		107,562
The Vanguard Group, Inc.	Vanguard Mid Cap Index Fund Admiral Shares	**		104,547
The Vanguard Group, Inc.	Vanguard Mid Cap Value Index Fund Admiral	**		100,490
The Vanguard Group, Inc.	Vanguard Small Cap Growth Index Fund Adm	**		81,751
The Vanguard Group, Inc.	Vanguard International Growth Fund	**		80,952
Macquarie Investment Management	Macquarie Science and Tech Fund	**		73,000
MFS Fund Distributors, Inc.	MFS International Diversification Fund	**		58,367
Lord Abbett Global Funds	Lord Abbett Short Duration Income Fund	**		58,303
MFS Fund Distributors, Inc.	MFS Mid Cap Value Fund	**		58,111
The Vanguard Group, Inc.	Vanguard Mid Cap Growth Index Fund Admiral	**		48,630
The Vanguard Group, Inc.	Vanguard FTSE Social Index Fund Admiral	**		45,577
John Hancock Life USA	JH Bond Fund	**		43,974
BlackRock Financial Management, Inc.	BlackRock Health Sciences Opp Portfolio	**		42,395
JPMorgan Investment Management, Inc.	JP Morgan Mid Cap Growth Fund	**		37,171
Capital Client Group, Inc.	AMFDS New World Fund	**		26,369
Columbia Management Investments	Columbia Large Cap Enhanced Core Fund Inst	**		25,023
John Hancock Life USA	JH Disc Value International Fund	**		23,520
Macquarie Investment Management	Macquarie Value R6	**		22,156
The Vanguard Group, Inc.	Vanguard Energy Fund Admiral Shares	**		21,673
Janus Henderson Investors	Janus Henderson Venture Fund Class I	**		21,220
The Vanguard Group, Inc.	Vanguard Total World Stock Index Fund Adm	**		20,882
Capital Client Group, Inc.	AMFDS 2020 Target Date Retirement	**		20,584
John Hancock Life USA	JH Funds Disc Value Fund	**		20,365
The Vanguard Group, Inc.	Vanguard International Value Fund Investor	**		16,409
The Vanguard Group, Inc.	Vanguard Emerging Markets Stock Index Fund	**		14,657
MFS Fund Distributors, Inc.	MFS Core Equity Fund	**		14,519
Fidelity Institutional Asset Management	Fidelity Advisor Biotech I	**		13,194
Dimensional Investment Group, Inc.	DFA Global Real Estate Sec Portfolio	**		12,819

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

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

Macquarie Investment Management	Macquarie Emerging Markets Fund	**	11,263
MFS Fund Distributors, Inc.	MFS Global Alternative Strategy Fund	**	11,166
Macquarie Investment Management	Macquarie Small Cap Value Fund	**	10,822
The Vanguard Group, Inc.	Vanguard Total International Bond Index Fund	**	9,970
Capital Client Group, Inc.	AMFDS Small Cap World Fund	**	9,224
Macquarie Investment Management	Macquarie Small Cap Core Fund	**	7,877
The Vanguard Group, Inc.	Vanguard Emerging Markets Bond Fund Adm	**	7,709
MFS Fund Distributors, Inc.	MFS Global Equity Fund	**	7,639
Capital Client Group, Inc.	AMFDS Global Balanced Fund	**	6,996
Fidelity Institutional Asset Management	Fidelity Select Materials Fund Class I	**	5,691
Principal Financial Group	Principal Real Estate Sec Fund Inst	**	5,559
The Vanguard Group, Inc.	Vanguard Intermediate Term Invest Grade Fund	**	5,482
Capital Client Group, Inc.	American Cent Disc Growth Fund Inst	**	5,279
Macquarie Investment Management	Macquarie High Income Fund	**	4,921
JPMorgan Investment Management, Inc.	JP Morgan Equity Premium Income Fund	**	4,676
John Hancock Life USA	JH Funds Alternative Asset Allocation Fund	**	3,943
Eaton Vance	Calvert Small Cap Fund	**	2,875
Macquarie Investment Management	Macquarie Extended Duration Bond Fund	**	1,392
Alliance Bernstein Investments, Inc.	AB High Income Fund Class Z	**	1,255
Prudential Investment Management Services	PGIM Jennison Small Company Fund	**	995
Aberdeen Standard Investments	ABRDN Emerging Markets Fund Inst	**	849
Thornburg Investment Management	Thornburg International Growth Fund	**	312
Putnam Investments	Putnam Dynamic Asset Alloc Balanced Fund	**	294
The Vanguard Group, Inc.	Vanguard Short-Term Investment Grade Fund	**	255
<b>Total Mutual Funds</b>			<b>8,349,359</b>
<b>* Participant loans</b>	Interest rates range from 8.75% - 9.50%	\$0	227,102
<b>Total</b>			<b>\$ 8,687,444</b>

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

\*\*The cost of participant-directed investment is not required

# **AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust**

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Financial Statements and Supplementary Information  
Years Ended December 31, 2024 and 2023



# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

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## **Independent Auditor's Report**

The Plan Administrator  
AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust  
Mentor, Ohio

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

We have performed an audit of the financial statements of AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### ***Opinion on the Financial Statements***

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

- 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 (GAAP)

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

### ***Basis for Opinion on the Financial Statements***

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

### ***Responsibilities of Management for the Financial Statements***

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

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

In performing an audit in accordance with GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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 GAAP.

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



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### **Supplemental Schedule Required by ERISA**

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Contributions are presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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 its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

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

*Echelbarger, Himebaugh, Tamm & Co., PC*

Echelbarger, Himebaugh, Tamm and Co.  
Ada, MI

October 1, 2025

## **Financial Statements**

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# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Statements of Net Assets Available for Benefits

<i>December 31,</i>	<i>2024</i>	<i>2023</i>
<b>Assets</b>		
<b>Investments, at Fair Value</b>		
Collective investment trusts	\$ 110,983	\$ 79,793
Mutual funds	8,349,359	3,230,821
<b>Total Investments, at Fair Value</b>	<b>8,460,342</b>	<b>3,310,614</b>
<b>Receivables</b>		
Employee contributions	29,082	21,495
Employer contributions	15,124	12,709
Notes receivable from participants	227,102	23,604
<b>Total Receivables</b>	<b>271,308</b>	<b>57,808</b>
<b>Total Assets</b>	<b>8,731,650</b>	<b>3,368,422</b>
<b>Net Assets Available for Benefits</b>	<b>\$ 8,731,650</b>	<b>\$ 3,368,422</b>

See Independent Auditor's Report.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Statements of Changes in Net Assets Available for Benefits

<i>Years Ended December 31,</i>	<i>2024</i>	<i>2023</i>
<b>Additions to Net Assets Attributed to:</b>		
Investment income:		
Net investment appreciation	\$ 568,987	\$ 373,600
Dividends and interest	310,907	77,809
<b>Total Investment Income</b>	<b>879,894</b>	<b>451,409</b>
<b>Contributions:</b>		
Employer matching	672,430	460,071
Participant deferral	1,272,564	870,054
Rollovers	50,942	2,211
Interest on notes receivable from participants	10,420	722
Transfer into plan	3,946,285	-
<b>Total Contributions</b>	<b>5,952,941</b>	<b>1,333,058</b>
<b>Total Additions</b>	<b>6,832,535</b>	<b>1,784,467</b>
<b>Deductions from Net Assets Attributed to:</b>		
Benefits paid to participants	1,442,470	179,768
Corrective distributions	3,958	-
Administrative expenses	22,879	8,420
<b>Total Deductions</b>	<b>1,469,307</b>	<b>188,188</b>
<b>Net Increase in Net Assets</b>	<b>5,363,228</b>	<b>1,596,279</b>
<b>Net Assets Available for Benefits, Beginning of Year</b>	<b>3,368,422</b>	<b>1,772,143</b>
<b>Net Assets Available for Benefits, End of Year</b>	<b>\$ 8,731,650</b>	<b>\$ 3,368,422</b>

See Independent Auditor's Report.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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### **Note 1 - Description of the Plan**

The following brief description of AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan Document or Summary Plan Description for a more complete description of the Plan's provisions.

#### ***General***

The Plan is a defined contribution plan covering all eligible employees of AGH Ultimate, LLC (the Company or Plan Sponsor). Effective March 17, 2023, the Plan transferred all of its assets to a new recordkeeper, Paychex. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

#### ***Eligibility***

Employees of the Company are eligible to participate in the Plan if they are age 18 or older and upon completion of six months of service. Entry dates are immediately following the age and service requirements being met.

During the year ended December 31, 2024, there were multiple amendments to the service requirement.

- Effective April 1, 2024, the service requirement changed from three months to one month.
- Effective October 1, 2024, the service requirement changed from one month to six months.

#### ***Contributions***

Participants may elect to make contributions to the Plan through payroll deductions from each participant's compensation, as defined, subject to statutory limitations. Participants may elect to have their compensation deferrals allocated to pre-tax, after-tax, or Roth accounts. The Plan also allows participants to transfer funds from other employer-qualified plans into the Plan.

The Company also makes a safe harbor matching contribution. The matching contribution is the sum of 100% of the participant's deferral contributions on the first 3% of the participant's compensation, and 50% of the participant's deferral contributions that exceed 3% of compensation but are less than 5% of the participant's compensation during the pay period. The Company may make a discretionary matching contribution or discretionary profit-sharing contribution, to be determined annually. The Company did not approve a discretionary profit-sharing or matching contribution for the 2024 and 2023 Plan years. Participants must be employed on the late day of the year to be eligible for these discretionary contributions.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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### **Vesting**

Participants are immediately vested in their voluntary contributions and their safe harbor contributions plus actual earnings thereon. Vesting in the discretionary employer matching and equalization contribution accounts is based on years of continuous service, as follows:

Years of Service	Vesting Percent
1	20%
2	40%
3	60%
4	80%
5 or more	100%

A Participant also becomes fully vested at the time of the participant's death, if the participant becomes disabled while employed, if the participant's position is eliminated due to a force reduction, or upon attainment of normal retirement age.

### **Participant Accounts and Forfeitures**

Each participant's account is credited with the participant's 401(k) contribution and an allocation of (a) the Company's contribution, (b) Plan earnings, and (c) forfeitures of terminated participants' non-vested accounts. Allocations are based on account balances, as defined by the Plan Agreement. Forfeitures will be used first to pay Plan administrative expenses. If forfeitures are not sufficient, then the Company will pay any remaining expenses. Forfeiture activity is as follows:

<i>December 31,</i>	<i>2024</i>	<i>2023</i>
Forfeitures - beginning balance	\$ -	\$ -
Investment income (loss)	1	-
New forfeitures	1,789	-
Forfeitures - ending balance	\$ 1,790	\$ -

### **Payment of Benefits**

Upon termination of service, a participant may elect to receive a lump-sum payment equal to the vested interest in his or her account. In-service withdrawals are permitted upon attaining age 59 ½ and in cases of financial hardship. A participant may request a distribution from his or her rollover account or after-tax contribution account at any time. Under certain circumstances, participants may also request an in-service distribution from their matching accounts.

# **AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust**

## **Notes to Financial Statements**

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### ***Notes Receivable from Participants***

Participants may borrow from their accounts an amount equal to the lesser of \$50,000 or 50% of their vested account balance. Loans will not be made for less than \$1,000. With the exception of notes used to finance the purchase of a principal residence, note terms generally may not exceed 54 months. A participant may have no more than one loan outstanding at any time. The notes are secured by the vested balance in the participant's account and bear interest at 1% over the Prime Rate as published in the Wall Street Journal. The interest rates range between 8.75% and 9.50% on the notes outstanding as of December 31, 2024. Principal and interest are repaid through payroll deductions or payments from the participant's personal bank account over the term of the note and are credited to the participant's account.

### ***Administrative Expenses***

Certain custodian fees, transaction fees and other administrative expenses are paid by the Plan and are based on reasonable and customary rates. Certain other costs and expenses incurred in connection with the operation of the Plan are paid by the Company. In addition, certain Plan expenses have been offset by revenue sharing income and are included on the statements of changes in net assets available for benefits.

## **Note 2 - Summary of Significant Accounting Policies**

### ***Basis of Accounting***

The financial statements have been prepared under the accrual method of accounting.

### ***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of net assets and changes therein. Actual results could differ from those estimates.

### ***Valuation of Investments***

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset (an exit price) in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

### ***Payment of Benefits***

Benefits payments are recorded when disbursed.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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### ***Income Taxes***

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

### **Note 3 - Fair Value Measurements**

In accordance with ASC 820, *Fair Value Measurements and Disclosures*, the Plan utilizes a fair value hierarchy for valuation inputs that gives the highest priority to quoted prices in active markets for identical assets (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described as follows:

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

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in inactive markets, and other input that are observable or can be corroborated by observable market data.

Level 3 - Inputs to the valuation methodology are both significant to the fair value measurement and unobservable. Such inputs typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability, including certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The following valuation methodologies were used to measure the fair value of the Plan's investments:

*Collective Investment Trusts (CITs)* - Units held in the CITs are valued at NAV as reported by the trustee, as a practical expedient to estimate fair value. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. The CITs held by the Plan provide for daily redemptions by the Plan at reported NAV with no advance notice requirement. The Plan is permitted to redeem investment units at NAV on the measurement date. There are no unfunded commitments related to the CITs.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

The stable value CIT NAV is based on the contract value. Investments held by a CIT are required to be reported at fair value. However, contract value is the relevant measurement characteristic for that portion of the net assets of a CIT attributable to fully benefit-responsive investment contracts. This is because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the underlying defined-contribution plans, which approximates fair value.

*Mutual Funds* - These funds are valued at quoted market prices in an exchange and active market, which represents the NAVs of shares held by the Plan.

The following tables set forth, by level, within the fair value hierarchy. There have been no significant transfers into or out of Levels 1, 2 or 3.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024:

	Level 1	Level 2	Level 3	Total
<b>Investments</b> , at fair value				
Mutual funds	\$ 8,349,359	\$ -	\$ -	\$ 8,349,359
Collective investment trusts*	-	-	-	110,983
<b>Total investments</b> , at fair value	\$ 8,349,359	\$ -	\$ -	\$ 8,460,342

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2023:

	Level 1	Level 2	Level 3	Total
<b>Investments</b> , at fair value				
Mutual funds	3,230,821	-	-	3,230,821
Collective investment trusts*	\$ -	\$ -	\$ -	\$ 79,793
<b>Total investments</b> , at fair value	\$ 3,230,821	\$ -	\$ -	\$ 3,310,614

\*The investments in pooled separate accounts and the collective investment trusts are measured at fair value using the NAV per share (or its equivalent) as a practical expedient and have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

### Note 4 - Investments and Information Certified by the Plan's Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 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. Accordingly, Mid Atlantic Trust Company, a qualified institution, has certified that the following data included in the

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Notes to Financial Statements

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accompanying financial statements and ERISA-required supplemental schedule is complete and accurate:

- Investments as shown in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023.
- Investment income as shown in the accompanying statements of changes in net assets available for benefits for the years ended December 31, 2024.
- Investment information included in the Schedule of Assets (Held at End of Year) as of December 31, 2024, as shown on the ERISA-required supplemental schedule.

At the request of the Plan administrator, the Plan's independent auditors did not perform auditing procedures with respect to this certified investment information, except for comparing such certified investment information to the related investment information included in the financial statements and ERISA-required supplemental schedule.

### **Note 5 - Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of termination, each participant's account will become fully vested.

### **Note 6 - Party-in-Interest Transactions and Fees**

The Plan received participant contributions and paid administrative expenses to Paychex, Inc., a service provider and party-in-interest. Total fees paid for recordkeeping services for the year ended December 31, 2024 and 2023, were \$22,019 and \$7,632, respectively.

The Plan made participant loans totaling \$218,881 and \$28,883 during the year ended December 31, 2024 and 2023, respectively. These loans are considered party-in-interest transactions under ERISA but are exempt from the prohibited transaction rules.

### **Note 7 - Plan Merger/Transfer of Plan Assets**

Effective April 1, 2024, the Service Professor, LLC 401(k) Profit Sharing Plan was merged into the AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust. All assets and liabilities of the Service Professor, LLC 401(k) Profit Sharing Plan were transferred to the AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust totaling \$3,946,285. The merger did not result in any changes to participant benefits.

### **Note 8 - Income Tax Status**

The Plan obtained its latest determination letter dated August 31, 2020 in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since

# **AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust**

## **Notes to Financial Statements**

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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 IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently not audits for any tax period in progress.

### **Note 9 - Delinquent Participant Contributions**

Lost earnings related to all uncorrected transactions will be remitted in 2025. The earnings were calculated based on information available prior to these financial statements being available for issuance.

### **Note 10 - Subsequent Events**

Subsequent events have been evaluated by management through October 1, 2025, the date these financial statements were available to be issued.

## **Supplementary Information**

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# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

## Schedule H, Line 4a - Schedule of Delinquent Participant Contributions

**EIN: 87-3470707**

**Plan Number: 001**

**Form 5500, Schedule H, Line 4a**

	Participant Contributions Transferred Late to the Plan	Total that Constitute Nonexempt Prohibited Transactions				
Check here if Late Participant Loan Repayments are included: <input type="checkbox"/>	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51		
Plan Year						
2022	\$ 22,777	\$ 22,777	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 22,777</b>	<b>\$ 22,777</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

2022 Delinquent Participant Contributions: Lost earnings will be remitted and Forms 5330 will be filed in 2025, with applicable excise taxes paid.

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

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

EIN: 87-3470707

Plan Number: 001

Form 5500, Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
Identity of Issue, borrower, lessor, or similar party	Description of Investment Including Maturity Date, Rate of Interest, collateral, par or maturity value	Cost	Current Value	
<b>Collective Investment Trusts</b>				
* Reliance Trust	MetLife Series 25053	**	\$	110,983
<b>Total Collective Investment Trusts</b>				110,983
<b>Mutual Funds</b>				
Capital Client Group, Inc.	AMFDS 2060 Target Date Retirement	**		1,369,796
Capital Client Group, Inc.	AMFDS 2050 Target Date Retirement	**		777,048
The Vanguard Group, Inc.	Vanguard Growth Index Fund Admiral Shares	**		521,150
Capital Client Group, Inc.	AMFDS 2040 Target Date Retirement	**		489,556
Fidelity Institutional Asset Management	Fidelity 500 Index	**		467,563
Capital Client Group, Inc.	AMFDS 2065 Target Date Retirement	**		441,279
Capital Client Group, Inc.	AMFDS 2045 Target Date Retirement	**		429,320
Capital Client Group, Inc.	AMFDS 2055 Target Date Retirement	**		304,861
The Vanguard Group, Inc.	Vanguard 500 Index Fund Admiral Shares	**		286,641
Capital Client Group, Inc.	AMFDS 2030 Target Date Retirement	**		258,065
Capital Client Group, Inc.	AMFDS 2035 Target Date Retirement	**		216,918
The Vanguard Group, Inc.	Vanguard LifeStrategy Growth Fund Investor	**		183,911
The Vanguard Group, Inc.	Vanguard Wellesley Income Admiral	**		182,156
T. Rowe Price Investment Services	T. Rowe Price Dividend Growth Fund I	**		181,336
The Vanguard Group, Inc.	Vanguard Balanced Index Fund Admiral	**		177,181
BlackRock Financial Management, Inc.	BlackRock HY Bond Portfolio Class K	**		166,557
The Vanguard Group, Inc.	Vanguard Equity-Income Fund Admiral Shares	**		161,680
Allspring Global Investments	Allspring Precious Metals Fund	**		152,472
Capital Client Group, Inc.	AMFDS American Balanced Fund	**		122,090
The Vanguard Group, Inc.	Vanguard Small Cap Index Fund Admiral Shares	**		119,115
Capital Client Group, Inc.	AMFDS 2025 Target Date Retirement	**		107,562
The Vanguard Group, Inc.	Vanguard Mid Cap Index Fund Admiral Shares	**		104,547
The Vanguard Group, Inc.	Vanguard Mid Cap Value Index Fund Admiral	**		100,490
The Vanguard Group, Inc.	Vanguard Small Cap Growth Index Fund Adm	**		81,751
The Vanguard Group, Inc.	Vanguard International Growth Fund	**		80,952
Macquarie Investment Management	Macquarie Science and Tech Fund	**		73,000
MFS Fund Distributors, Inc.	MFS International Diversification Fund	**		58,367
Lord Abbett Global Funds	Lord Abbett Short Duration Income Fund	**		58,303
MFS Fund Distributors, Inc.	MFS Mid Cap Value Fund	**		58,111
The Vanguard Group, Inc.	Vanguard Mid Cap Growth Index Fund Admiral	**		48,630
The Vanguard Group, Inc.	Vanguard FTSE Social Index Fund Admiral	**		45,577
John Hancock Life USA	JH Bond Fund	**		43,974
BlackRock Financial Management, Inc.	BlackRock Health Sciences Opp Portfolio	**		42,395
JPMorgan Investment Management, Inc.	JP Morgan Mid Cap Growth Fund	**		37,171
Capital Client Group, Inc.	AMFDS New World Fund	**		26,369
Columbia Management Investments	Columbia Large Cap Enhanced Core Fund Inst	**		25,023
John Hancock Life USA	JH Disc Value International Fund	**		23,520
Macquarie Investment Management	Macquarie Value R6	**		22,156
The Vanguard Group, Inc.	Vanguard Energy Fund Admiral Shares	**		21,673
Janus Henderson Investors	Janus Henderson Venture Fund Class I	**		21,220
The Vanguard Group, Inc.	Vanguard Total World Stock Index Fund Adm	**		20,882
Capital Client Group, Inc.	AMFDS 2020 Target Date Retirement	**		20,584
John Hancock Life USA	JH Funds Disc Value Fund	**		20,365
The Vanguard Group, Inc.	Vanguard International Value Fund Investor	**		16,409
The Vanguard Group, Inc.	Vanguard Emerging Markets Stock Index Fund	**		14,657
MFS Fund Distributors, Inc.	MFS Core Equity Fund	**		14,519
Fidelity Institutional Asset Management	Fidelity Advisor Biotech I	**		13,194
Dimensional Investment Group, Inc.	DFA Global Real Estate Sec Portfolio	**		12,819

# AGH Ultimate, LLC 401(k) Profit Sharing Plan and Trust

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

Macquarie Investment Management	Macquarie Emerging Markets Fund	**	11,263
MFS Fund Distributors, Inc.	MFS Global Alternative Strategy Fund	**	11,166
Macquarie Investment Management	Macquarie Small Cap Value Fund	**	10,822
The Vanguard Group, Inc.	Vanguard Total International Bond Index Fund	**	9,970
Capital Client Group, Inc.	AMFDS Small Cap World Fund	**	9,224
Macquarie Investment Management	Macquarie Small Cap Core Fund	**	7,877
The Vanguard Group, Inc.	Vanguard Emerging Markets Bond Fund Adm	**	7,709
MFS Fund Distributors, Inc.	MFS Global Equity Fund	**	7,639
Capital Client Group, Inc.	AMFDS Global Balanced Fund	**	6,996
Fidelity Institutional Asset Management	Fidelity Select Materials Fund Class I	**	5,691
Principal Financial Group	Principal Real Estate Sec Fund Inst	**	5,559
The Vanguard Group, Inc.	Vanguard Intermediate Term Invest Grade Fund	**	5,482
Capital Client Group, Inc.	American Cent Disc Growth Fund Inst	**	5,279
Macquarie Investment Management	Macquarie High Income Fund	**	4,921
JPMorgan Investment Management, Inc.	JP Morgan Equity Premium Income Fund	**	4,676
John Hancock Life USA	JH Funds Alternative Asset Allocation Fund	**	3,943
Eaton Vance	Calvert Small Cap Fund	**	2,875
Macquarie Investment Management	Macquarie Extended Duration Bond Fund	**	1,392
Alliance Bernstein Investments, Inc.	AB High Income Fund Class Z	**	1,255
Prudential Investment Management Services	PGIM Jennison Small Company Fund	**	995
Aberdeen Standard Investments	ABRDN Emerging Markets Fund Inst	**	849
Thornburg Investment Management	Thornburg International Growth Fund	**	312
Putnam Investments	Putnam Dynamic Asset Alloc Balanced Fund	**	294
The Vanguard Group, Inc.	Vanguard Short-Term Investment Grade Fund	**	255
<b>Total Mutual Funds</b>			<b>8,349,359</b>
<b>* Participant loans</b>	Interest rates range from 8.75% - 9.50%	\$0	227,102
<b>Total</b>			<b>\$ 8,687,444</b>

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

\*\*The cost of participant-directed investment is not required