

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

Part I Annual Report Identification Information

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

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, special extension, the DFVC program, etc.
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: ICAFE, INC 401(K) PROFIT SHARING PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 07/01/1986
2a Plan sponsor's name (employer, if for a single-employer plan): ICAFE, INC
2b Employer Identification Number (EIN): 39-1247721
2c Plan Sponsor's telephone number: 262-970-7153
2d Business code (see instructions): 424600

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 entries for plan administrator, 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>	156
<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>	138
	<b>6a(2)</b>	138
	<b>6b</b>	0
	<b>6c</b>	27
	<b>6d</b>	165
	<b>6e</b>	0
	<b>6f</b>	165
	<b>6g(1)</b>	130
<b>6g(2)</b>	150	
<b>6h</b>	17	
<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:  
2E 2J 2K 2F 2G 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)

**a Pension Schedules**

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

**b General Schedules**

- (1)  **H** (Financial Information)
- (2)  **I** (Financial Information – Small Plan)
- (3)  **A** (Insurance Information) – Number Attached 0
- (4)  **C** (Service Provider Information)
- (5)  **D** (DFE/Participating Plan Information)
- (6)  **G** (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>ICAFE, INC 401(K) PROFIT SHARING PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>ICAFE, INC</b>	<b>D</b> Employer Identification Number (EIN) <b>39-1247721</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

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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)

JOHN HANCOCK

01-0233346

(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 64 37 26 62	RETAINED BY EMPLOYER	62400	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

WILSHIRE ASSOCIATES INC.

299 OCEAN AVENUE, SUITE 700  
SANTA MONICA, CA 90401

(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?
49	RETAINED BY EMPLOYER	5655	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

**Part I Service Provider Information (continued)**

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

<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>ICAFE, INC 401(K) PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN)	<u>002</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ICAFE, INC</u>	<b>D</b> Employer Identification Number (EIN) <u>39-1247721</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>JOHN HANCOCK STABLE VAL FD R6</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>JOHN HANCOCK TRUST COMPANY COLLECTIVE INVESTMENT TRUST</u>		
<b>c</b> EIN-PN <u>85-6153745-031</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>364100</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>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>	OMB No. 1210-0110  <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>ICAFE, INC 401(K) PROFIT SHARING PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>ICAFE, INC</b>	<b>D</b> Employer Identification Number (EIN) <b>39-1247721</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.

Assets	(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	
<b>(3)</b> Other .....	<b>1b(3)</b>	
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	412047
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	364100
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	10341604
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>	13320396
<b>(15)</b> Other.....	<b>1c(15)</b>	

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	10753651	13684496
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<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>	10753651	13684496

**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>	220000	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	678599	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	678046	
(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>		1576645
<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>		
<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>		
<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>		0
<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>	218930	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		218930
(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>		9879
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		1381912
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		3187366

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	188465	
(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>		188465
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<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>	61013	
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	7043	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(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>		
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		68056
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		256521

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		2930845
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(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: **DJA CPAS, S.C**

(2) EIN: **39-1750654**

**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.)		X	
<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.)		X	
<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.)		X	
<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.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		500000
<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?		X	
<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?		X	
<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?		X	
<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.)	X		
<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.)		X	
<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?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<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.			

**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>ICAPE, INC 401(K) PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>ICAPE, INC</u>	<b>D</b> Employer Identification Number (EIN) <u>39-1247721</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.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
---	---	---

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
 EIN(s): 80-0709115

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

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

<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.)
----------------	---

**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) .....	6a	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	6b	
<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).....	6c	

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

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

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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**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.
----------------	---

**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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702971A.

**ICAFE, INC.**  
**401(K) PROFIT SHARING PLAN**  
**FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

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## INDEPENDENT AUDITOR'S REPORT

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

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audit of ICAFe, Inc. 401(k) Profit Sharing 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 year ended December 31, 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### **Opinion**

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

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

## **Basis for Opinion**

We conducted our 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 ICAFe, Inc. 401(k) Profit Sharing 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 these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about ICAFe, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the 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 ICAFe, Inc. 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about ICAFe, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

#### **Other Matter—Supplemental Schedule Required by ERISA**

The supplemental schedules Form 5500, Schedule H, Item 4(i) Schedule of Assets (Held at End of Year) and Form 5500 Schedule H, Item 4(j) - Schedule of Reportable Transactions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the

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

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

In our opinion—

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

DJA CPAs, S. C.



Waukesha, Wisconsin  
September 5, 2025

**ICAFE, INC. 401(K) PROFIT SHARING PLAN**  
**Statements of Net Assets Available for Benefits**  
As of December 31,

**ASSETS**

	<b><u>2024</u></b>	<b><u>2023</u></b>
<b><u>Investments at Fair Value</u></b>	\$ <u>13,684,496</u>	\$ <u>10,753,651</u>
<b>Net Assets Available for Benefits</b>	\$ <u><u>13,684,496</u></u>	\$ <u><u>10,753,651</u></u>

The accompanying notes are an integral part of these financial statements

**ICAFE, INC. 401(K) PROFIT SHARING PLAN**  
**Statement of Changes in Net Assets Available for Benefits**  
For the year ended December 31, 2024

**Additions to Net Assets Attributed to:**

Investment Income	
Net appreciation in fair value of investments	\$ 1,391,790
Dividends	218,930
	1,610,720
Net Investment Income	1,610,720
Contributions	
Participants	678,599
Employer	220,000
Rollover	678,046
	1,576,645
Total Contributions	1,576,645
Total Additions	3,187,365

**Deductions from Net Assets Attributed to:**

Benefits paid to participants	181,810
Corrective distributions	6,655
Administrative and advisory fees	68,055
	256,520
Total Deductions	256,520

<b>Net Increase</b>	2,930,845
<b>Net Assets Available for Benefits, Beginning of Year</b>	10,753,651
<b>Net Assets Available for Benefits, End of Year</b>	\$ 13,684,496

The accompanying notes are an integral part of these financial statements

# ICAFE, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

For the years ended December 31, 2024 and 2023

### **NOTE 1 – Description of Plan**

The following description of the ICAFe, Inc. 401(k) Profit Sharing (“Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

#### **A. Nature of the Plan**

The Plan provides a defined contribution plan with elective deferral 401(k) and ROTH 401(k) features covering eligible employees of ICAFe, Inc., Dove Equipment Co., Inc., Seneca Fluid Technologies, Inc., Precision for Collision, Inc., Air Equipment & Repair, Inc., Thomas Equipment WI, Inc., and Southwest Air Equipment, Inc. (the Company) over the age of 21 who have completed at least three months of service. Participants in the Plan receive employer matching contributions with no service hours requirement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The trustee of the Plan is John Hancock Trust Company LLC.

The Plan’s federal identification number is 39-1247721 and the Plan number is 002.

#### **B. Contributions**

Each year, participants may contribute the maximum deferral amount allowed by the IRS. Participants who will attain age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds along with a collective trust fund. The Company match is a flexible discretionary match. Matching contributions were 25% of employee contributions up to 5% of participant base compensation contributed to the Plan for the year ending December 31, 2024. Additional profit-sharing amounts may be contributed at the option of the Company’s board of directors. Contributions are subject to limitations. The Company contributed \$220,000 as employer matching and profit-sharing contributions for the year ended December 31, 2024.

#### **C. Participant Accounts and Rollovers**

Each participant’s account is credited with the participant’s contribution and an allocation of (a) the Company’s contribution, (b) Plan earnings, losses, and (c) forfeitures of terminated participant’s non-vested accounts, and (d) an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account. The Plan permits the transfer of funds from other qualified plans to a participant’s separate rollover account.

#### **D. Forfeitures**

The non-vested portion of the employer contribution account of a participant who is partially vested and has resigned or has been terminated is forfeited in the year after the participant receives a distribution of the entire vested portion or incurs five consecutive one year “breaks in service,” whichever occurs first. Forfeited amounts are used by the employer to reduce Plan expenses. For the year ending December 31, 2024 Plan expenses and contributions were reduced by \$30,000 from the forfeited non-vested accounts. The unallocated forfeitures at December 31, 2024 and 2023 were \$35,115 and \$55,686, respectively.

# ICAFE, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

For the years ended December 31, 2024 and 2023

### **NOTE 1 – Description of Plan (continued)**

#### **E. Investment Options**

Participants may invest their account balances (including all Company contributions allocated to them) in 1% increments in a variety of mutual funds along with a collective trust fund. Participants may change their investment options daily.

#### **F. Vesting**

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's matching and profit sharing contribution portions of their accounts plus actual earnings thereon is based on years of continuous service. Participants become vested in Company contributions in accordance with the following schedule.

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

#### **G. Benefit Payments**

Upon termination of service due to death, disability, or retirement (age 65), a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or in installments over a period selected by the participant. In addition, in-service withdrawals are allowed for qualifying hardships. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

### **NOTE 2 – Summary of Significant Accounting Policies**

A summary of the Plan's significant accounting policies consistently applied in the preparation of the accompanying financial statements is as follows.

#### **A. Basis of Accounting**

The financial statements of the Plan are prepared under the accrual method of accounting. Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan.

# ICAFE, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

For the years ended December 31, 2024 and 2023

### **NOTE 2 – Summary of Significant Accounting Policies (continued)**

#### **B. Estimates**

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

#### **C. Investment Valuation and Income Recognition**

The fair value of the registered investment companies are valued at quoted prices in an active market. The fair value of participation units in the collective investment trust fund are valued using net asset value (NAV) of units held. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments, held by the fund less its liability as reported to the Plan by John Hancock Retirement Plan Services.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Investment return is reflected by net increase in investment unit values. Net appreciation and depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### **D. Payment of Benefits**

Benefits are recorded when paid.

#### **E. Administration**

John Hancock Retirement Plan Services is the custodian and John Hancock Trust Company, LLC is the trustee of the Plan. The custodian is responsible for investing and safekeeping all the Plan assets. Costs of administering the Plan are paid by the Company and the Plan.

#### **F. Subsequent Events**

For the year ended December 31, 2024, the Company has evaluated subsequent events for potential recognition and disclosure through September 5, 2025 the date the financial statements were available for issuance.

# ICAFE, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

For the years ended December 31, 2024 and 2023

### NOTE 3 – Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying Statement of Net Assets Available for benefits.

	<b>Fair Value Measurement Using: Unadjusted Quoted Prices in Active Markets for Identical Assets (Level 1)</b>		<b>Total</b>
<b><u>December 31, 2024</u></b>			<u>                    </u>
Mutual funds	\$	13,320,396	\$ 13,320,396
Investments measured at NAV			
Collective trust			<u>364,100</u>
Total investments, at fair value			<u>\$ 13,684,496</u>
<b><u>December 31, 2023</u></b>			
Mutual funds	\$	10,341,604	\$ 10,341,604
Investments measured at NAV			
Collective trust			<u>412,047</u>
Total investments, at fair value			<u>\$ 10,753,651</u>

In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statement of Net Assets Available for Benefits.

Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 820-10, Fair Value Measurements, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 1 inputs were available to the plan, so Level 2 and 3 inputs were not used.

Mutual funds are valued at the net asset value of the shares held by the Plan at year end as determined by unadjusted quoted market prices.

# ICAFE, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

For the years ended December 31, 2024 and 2023

### **NOTE 3 – Fair Value Measurements (continued)**

The collective trust fund is valued at the fair value of participation units held in the John Hancock Stable Value Fund R6, the trust is valued based on net asset value, as reported by the manager of the collective trust fund, John Hancock Trust Company, LLC, and as supported by the unit prices of actual purchase and sale transactions occurring as of or close to the financial statement date. The John Hancock Stable Value Fund R6, consists of separately managed investment portfolios in fixed income securities, and also enters into wrapper contracts, which are issued by third-parties and are designed to allow the collective trust fund to maintain a constant net asset value. The collective trust provides for daily redemptions by the Plan at reported net asset value, with no advance notice requirements.

### **NOTE 4 – Trustee’s Certificate and Investments**

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments held at year end, assets acquired and disposed of within the year, net appreciation in fair value of investments for the year ended December 31, 2024, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by John Hancock Trust Company LLC (the trustee of the Plan).

### **NOTE 5 – Party-In-Interest Transactions**

Parties-in-interest are defined under the Department of Labor’s (DOL) Rules and Regulations as any fiduciary of the Plan, and party rendering services to the Plan, the Company, and certain others. Certain Plan investments are shares of collective trust funds managed by John Hancock. As such, transactions conducted with John Hancock and the Company qualify as party-in-interest transactions.

### **NOTE 6 – Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. If the Plan is terminated, the Plan Agreement including all rights, titles, powers, duties, discretions, and immunities imposed upon or reserved to the Trustee and the Company will continue in effect until all assets have been distributed by the Custodian as directed by the Company. Each Plan participant’s benefits will become 100% vested in the event the Plan is terminated.

# ICAFE, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

For the years ended December 31, 2024 and 2023

### **NOTE 7 – Tax Status**

The Plan has received a favorable determination from the Internal Revenue Service, which qualifies it for tax-exempt status. The Plan obtained its latest determination letter on June 30, 2020, in which the Internal Revenue Service stated that the Plan was in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examinations by the US Federal authorities. Plan management determined there were no items to be recognized as of December 31, 2024. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress

### **NOTE 8 – Supplemental Schedules**

Disclosures required by regulations include separate schedules of: (1) assets (held at end of year), (2) assets (acquired and disposed of within the year), (3) nonexempt transactions with parties in interest, (4) loans in default or uncollectible, (5) leases in default or uncollectible and (6) reportable transactions. Schedules 2, 3, 4, and 5, are not included herein as they are not applicable to this Plan as of or for the year ended December 31, 2024.

### **NOTE 9 – Risks and Uncertainties**

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

## **SUPPLEMENTARY INFORMATION**

**ICAFE, INC. 401(K) PROFIT SHARING PLAN**  
**Plan No. 002 Federal ID No. 39-1247721**  
**Form 5500, Schedule H, Item 4(i) Schedule of Assets (Held at End of Year)**  
December 31, 2024

<b>(a) (b) Identity of Party Involved</b>	<b>(c) Description of Investment</b>	<b>(d) Cost</b>	<b>(e) Current Value</b>
<b><u>Collective Trust Funds</u></b>			
* John Hancock	John Hancock Stable Value Fund R6	n/a	\$ 364,100
<b><u>Mutual Funds</u></b>			
Capital Group	Amer Target 2045 Fund R6	n/a	3,896,872
Fidelity	Fidelity 500 Index Fd	n/a	1,580,093
Capital Group	Amer Target 2025 Fund R6	n/a	1,289,317
Capital Group	Amer Target 2030 Fund R6	n/a	1,067,545
Capital Group	Amer Target 2035 Fund R6	n/a	938,766
T Rowe Price	T Rowe Price Growth Stock (I)	n/a	757,256
JP Morgan	JP Morgan Equity Income R6	n/a	662,256
Vanguard	Vanguard Explorer Fund Adm	n/a	601,135
Capital Group	Amer Target 2040 Fund R6	n/a	593,765
Capital Group	Amer Target 2020 Fund R6	n/a	483,372
Capital Group	Amer Target 2055 Fund R6	n/a	233,357
Capital Group	Amer Target 2050 Fund R6	n/a	194,630
JP Morgan	JP Morgan Mid Cap Growth R6	n/a	183,998
Capital Group	American New Perspective R6	n/a	166,527
Capital Group	Amer Target 2060 Fund R6	n/a	154,459
Capital Group	Amer Target 2010 Fund R6	n/a	112,967
Neuberger Berman	Neuberger Ber Strat Income R6	n/a	51,244
Capital Group	American New World Fund R6	n/a	50,303
PGIM	PGIM Total Return Bond R6	n/a	38,094
JP Morgan	JP Morgan US Govt MMkt Cap Cl	n/a	35,115
Diamond Hill	Diamond Hill Mid Cap Y	n/a	33,503
Black Rock	BlackRock High Yld Bd Prt K	n/a	29,083
Capital Group	American EuroPacific Growth R6	n/a	28,891
Capital Group	American Funds 2065 TD Ret R6	n/a	27,700
Fidelity	Fidelity US Bond Index Fd	n/a	25,264
Fidelity	Fidelity Total Intl Index	n/a	18,500
Avantis	Avantis US SC Value Instl	n/a	15,408
Fidelity	Fidelity Ext Market Index Fd	n/a	15,015
Vanguard	Vanguard International Value	n/a	11,365
Fidelity	Fidelity Inf-Pr Bond Index Fd	n/a	9,270
Alliance Bernstein	AB Global Bond Fd Z	n/a	6,532
Dimensional Fund Advisors	DFA Intl Sm Company Prt Cl I	n/a	6,086
Capital Group	Amer Target 2015 Fund R6	n/a	2,407
Principal	Principal Real Estate Secs R6	n/a	301
Total assets available for plan benefits			\$ <u>13,684,496</u>

\* Party-in-interest

See independent auditor's report

**ICAFE, INC. 401(K) PROFIT SHARING PLAN**  
**Plan No. 002 Federal ID No. 39-1247721**  
**Form 5500, Schedule H, Item 4(j) Schedule of Reportable Transactions**  
December 31, 2024

<b>(a) Identity of Party Involved</b>	<b>(b) Description of Investment</b>	<b>(c) Purchase Price</b>	<b>(d) Selling Price</b>	<b>(e) Lease Rental</b>	<b>(f) Expense with transaction</b>	<b>(g) Cost of asset</b>	<b>(h) Current value of asset on transaction date</b>	<b>(i) Net gain or loss</b>
Capital Group	Amer Target 2030 Fund R6	\$18.18	n/a	n/a	n/a	678,046	678,046	n/a

See independent auditor's report

**ICAFE, INC.**  
**401(K) PROFIT SHARING PLAN**  
**FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

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## INDEPENDENT AUDITOR'S REPORT

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

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audit of ICAFe, Inc. 401(k) Profit Sharing 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 year ended December 31, 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### **Opinion**

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

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

## **Basis for Opinion**

We conducted our 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 ICAFe, Inc. 401(k) Profit Sharing 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 these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about ICAFe, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the 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 ICAFe, Inc. 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about ICAFe, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

#### **Other Matter—Supplemental Schedule Required by ERISA**

The supplemental schedules Form 5500, Schedule H, Item 4(i) Schedule of Assets (Held at End of Year) and Form 5500 Schedule H, Item 4(j) - Schedule of Reportable Transactions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the

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

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

In our opinion—

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

DJA CPAs, S. C.



Waukesha, Wisconsin  
September 5, 2025

**ICAFE, INC. 401(K) PROFIT SHARING PLAN**  
**Statements of Net Assets Available for Benefits**  
As of December 31,

**ASSETS**

	<b><u>2024</u></b>	<b><u>2023</u></b>
<b><u>Investments at Fair Value</u></b>	\$ <u>13,684,496</u>	\$ <u>10,753,651</u>
<b>Net Assets Available for Benefits</b>	\$ <u><u>13,684,496</u></u>	\$ <u><u>10,753,651</u></u>

The accompanying notes are an integral part of these financial statements

**ICAFE, INC. 401(K) PROFIT SHARING PLAN**  
**Statement of Changes in Net Assets Available for Benefits**  
For the year ended December 31, 2024

**Additions to Net Assets Attributed to:**

Investment Income	
Net appreciation in fair value of investments	\$ 1,391,790
Dividends	218,930
	1,610,720
Net Investment Income	1,610,720
Contributions	
Participants	678,599
Employer	220,000
Rollover	678,046
	1,576,645
Total Contributions	1,576,645
Total Additions	3,187,365

**Deductions from Net Assets Attributed to:**

Benefits paid to participants	181,810
Corrective distributions	6,655
Administrative and advisory fees	68,055
	256,520
Total Deductions	256,520

<b>Net Increase</b>	2,930,845
<b>Net Assets Available for Benefits, Beginning of Year</b>	10,753,651
<b>Net Assets Available for Benefits, End of Year</b>	\$ 13,684,496

The accompanying notes are an integral part of these financial statements

# ICAFE, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

For the years ended December 31, 2024 and 2023

### **NOTE 1 – Description of Plan**

The following description of the ICAFe, Inc. 401(k) Profit Sharing (“Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

#### **A. Nature of the Plan**

The Plan provides a defined contribution plan with elective deferral 401(k) and ROTH 401(k) features covering eligible employees of ICAFe, Inc., Dove Equipment Co., Inc., Seneca Fluid Technologies, Inc., Precision for Collision, Inc., Air Equipment & Repair, Inc., Thomas Equipment WI, Inc., and Southwest Air Equipment, Inc. (the Company) over the age of 21 who have completed at least three months of service. Participants in the Plan receive employer matching contributions with no service hours requirement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The trustee of the Plan is John Hancock Trust Company LLC.

The Plan’s federal identification number is 39-1247721 and the Plan number is 002.

#### **B. Contributions**

Each year, participants may contribute the maximum deferral amount allowed by the IRS. Participants who will attain age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds along with a collective trust fund. The Company match is a flexible discretionary match. Matching contributions were 25% of employee contributions up to 5% of participant base compensation contributed to the Plan for the year ending December 31, 2024. Additional profit-sharing amounts may be contributed at the option of the Company’s board of directors. Contributions are subject to limitations. The Company contributed \$220,000 as employer matching and profit-sharing contributions for the year ended December 31, 2024.

#### **C. Participant Accounts and Rollovers**

Each participant’s account is credited with the participant’s contribution and an allocation of (a) the Company’s contribution, (b) Plan earnings, losses, and (c) forfeitures of terminated participant’s non-vested accounts, and (d) an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account. The Plan permits the transfer of funds from other qualified plans to a participant’s separate rollover account.

#### **D. Forfeitures**

The non-vested portion of the employer contribution account of a participant who is partially vested and has resigned or has been terminated is forfeited in the year after the participant receives a distribution of the entire vested portion or incurs five consecutive one year “breaks in service,” whichever occurs first. Forfeited amounts are used by the employer to reduce Plan expenses. For the year ending December 31, 2024 Plan expenses and contributions were reduced by \$30,000 from the forfeited non-vested accounts. The unallocated forfeitures at December 31, 2024 and 2023 were \$35,115 and \$55,686, respectively.

# ICAFE, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

For the years ended December 31, 2024 and 2023

### **NOTE 1 – Description of Plan (continued)**

#### **E. Investment Options**

Participants may invest their account balances (including all Company contributions allocated to them) in 1% increments in a variety of mutual funds along with a collective trust fund. Participants may change their investment options daily.

#### **F. Vesting**

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's matching and profit sharing contribution portions of their accounts plus actual earnings thereon is based on years of continuous service. Participants become vested in Company contributions in accordance with the following schedule.

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

#### **G. Benefit Payments**

Upon termination of service due to death, disability, or retirement (age 65), a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or in installments over a period selected by the participant. In addition, in-service withdrawals are allowed for qualifying hardships. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

### **NOTE 2 – Summary of Significant Accounting Policies**

A summary of the Plan's significant accounting policies consistently applied in the preparation of the accompanying financial statements is as follows.

#### **A. Basis of Accounting**

The financial statements of the Plan are prepared under the accrual method of accounting. Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan.

# ICAFE, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

For the years ended December 31, 2024 and 2023

### **NOTE 2 – Summary of Significant Accounting Policies (continued)**

#### **B. Estimates**

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

#### **C. Investment Valuation and Income Recognition**

The fair value of the registered investment companies are valued at quoted prices in an active market. The fair value of participation units in the collective investment trust fund are valued using net asset value (NAV) of units held. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments, held by the fund less its liability as reported to the Plan by John Hancock Retirement Plan Services.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Investment return is reflected by net increase in investment unit values. Net appreciation and depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### **D. Payment of Benefits**

Benefits are recorded when paid.

#### **E. Administration**

John Hancock Retirement Plan Services is the custodian and John Hancock Trust Company, LLC is the trustee of the Plan. The custodian is responsible for investing and safekeeping all the Plan assets. Costs of administering the Plan are paid by the Company and the Plan.

#### **F. Subsequent Events**

For the year ended December 31, 2024, the Company has evaluated subsequent events for potential recognition and disclosure through September 5, 2025 the date the financial statements were available for issuance.

# ICAFE, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

For the years ended December 31, 2024 and 2023

### NOTE 3 – Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying Statement of Net Assets Available for benefits.

	<b>Fair Value Measurement Using: Unadjusted Quoted Prices in Active Markets for Identical Assets (Level 1)</b>		<b>Total</b>
<b><u>December 31, 2024</u></b>			
Mutual funds	\$	13,320,396	\$ 13,320,396
Investments measured at NAV			
Collective trust			<u>364,100</u>
Total investments, at fair value			<u>\$ 13,684,496</u>
<b><u>December 31, 2023</u></b>			
Mutual funds	\$	10,341,604	\$ 10,341,604
Investments measured at NAV			
Collective trust			<u>412,047</u>
Total investments, at fair value			<u>\$ 10,753,651</u>

In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statement of Net Assets Available for Benefits.

Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 820-10, Fair Value Measurements, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 1 inputs were available to the plan, so Level 2 and 3 inputs were not used.

Mutual funds are valued at the net asset value of the shares held by the Plan at year end as determined by unadjusted quoted market prices.

# ICAFE, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

For the years ended December 31, 2024 and 2023

### **NOTE 3 – Fair Value Measurements (continued)**

The collective trust fund is valued at the fair value of participation units held in the John Hancock Stable Value Fund R6, the trust is valued based on net asset value, as reported by the manager of the collective trust fund, John Hancock Trust Company, LLC, and as supported by the unit prices of actual purchase and sale transactions occurring as of or close to the financial statement date. The John Hancock Stable Value Fund R6, consists of separately managed investment portfolios in fixed income securities, and also enters into wrapper contracts, which are issued by third-parties and are designed to allow the collective trust fund to maintain a constant net asset value. The collective trust provides for daily redemptions by the Plan at reported net asset value, with no advance notice requirements.

### **NOTE 4 – Trustee’s Certificate and Investments**

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Certain information related to investments disclosed in the accompanying financial statements and supplemental schedule, including investments held at year end, assets acquired and disposed of within the year, net appreciation in fair value of investments for the year ended December 31, 2024, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by John Hancock Trust Company LLC (the trustee of the Plan).

### **NOTE 5 – Party-In-Interest Transactions**

Parties-in-interest are defined under the Department of Labor’s (DOL) Rules and Regulations as any fiduciary of the Plan, and party rendering services to the Plan, the Company, and certain others. Certain Plan investments are shares of collective trust funds managed by John Hancock. As such, transactions conducted with John Hancock and the Company qualify as party-in-interest transactions.

### **NOTE 6 – Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. If the Plan is terminated, the Plan Agreement including all rights, titles, powers, duties, discretions, and immunities imposed upon or reserved to the Trustee and the Company will continue in effect until all assets have been distributed by the Custodian as directed by the Company. Each Plan participant’s benefits will become 100% vested in the event the Plan is terminated.

# ICAFE, INC. 401(K) PROFIT SHARING PLAN

## Notes to Financial Statements

For the years ended December 31, 2024 and 2023

### **NOTE 7 – Tax Status**

The Plan has received a favorable determination from the Internal Revenue Service, which qualifies it for tax-exempt status. The Plan obtained its latest determination letter on June 30, 2020, in which the Internal Revenue Service stated that the Plan was in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examinations by the US Federal authorities. Plan management determined there were no items to be recognized as of December 31, 2024. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress

### **NOTE 8 – Supplemental Schedules**

Disclosures required by regulations include separate schedules of: (1) assets (held at end of year), (2) assets (acquired and disposed of within the year), (3) nonexempt transactions with parties in interest, (4) loans in default or uncollectible, (5) leases in default or uncollectible and (6) reportable transactions. Schedules 2, 3, 4, and 5, are not included herein as they are not applicable to this Plan as of or for the year ended December 31, 2024.

### **NOTE 9 – Risks and Uncertainties**

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

## **SUPPLEMENTARY INFORMATION**

**ICAFE, INC. 401(K) PROFIT SHARING PLAN**  
**Plan No. 002 Federal ID No. 39-1247721**  
**Form 5500, Schedule H, Item 4(i) Schedule of Assets (Held at End of Year)**  
December 31, 2024

<b>(a) (b) Identity of Party Involved</b>	<b>(c) Description of Investment</b>	<b>(d) Cost</b>	<b>(e) Current Value</b>
<b><u>Collective Trust Funds</u></b>			
* John Hancock	John Hancock Stable Value Fund R6	n/a	\$ 364,100
<b><u>Mutual Funds</u></b>			
Capital Group	Amer Target 2045 Fund R6	n/a	3,896,872
Fidelity	Fidelity 500 Index Fd	n/a	1,580,093
Capital Group	Amer Target 2025 Fund R6	n/a	1,289,317
Capital Group	Amer Target 2030 Fund R6	n/a	1,067,545
Capital Group	Amer Target 2035 Fund R6	n/a	938,766
T Rowe Price	T Rowe Price Growth Stock (I)	n/a	757,256
JP Morgan	JP Morgan Equity Income R6	n/a	662,256
Vanguard	Vanguard Explorer Fund Adm	n/a	601,135
Capital Group	Amer Target 2040 Fund R6	n/a	593,765
Capital Group	Amer Target 2020 Fund R6	n/a	483,372
Capital Group	Amer Target 2055 Fund R6	n/a	233,357
Capital Group	Amer Target 2050 Fund R6	n/a	194,630
JP Morgan	JP Morgan Mid Cap Growth R6	n/a	183,998
Capital Group	American New Perspective R6	n/a	166,527
Capital Group	Amer Target 2060 Fund R6	n/a	154,459
Capital Group	Amer Target 2010 Fund R6	n/a	112,967
Neuberger Berman	Neuberger Ber Strat Income R6	n/a	51,244
Capital Group	American New World Fund R6	n/a	50,303
PGIM	PGIM Total Return Bond R6	n/a	38,094
JP Morgan	JP Morgan US Govt MMkt Cap Cl	n/a	35,115
Diamond Hill	Diamond Hill Mid Cap Y	n/a	33,503
Black Rock	BlackRock High Yld Bd Prt K	n/a	29,083
Capital Group	American EuroPacific Growth R6	n/a	28,891
Capital Group	American Funds 2065 TD Ret R6	n/a	27,700
Fidelity	Fidelity US Bond Index Fd	n/a	25,264
Fidelity	Fidelity Total Intl Index	n/a	18,500
Avantis	Avantis US SC Value Instl	n/a	15,408
Fidelity	Fidelity Ext Market Index Fd	n/a	15,015
Vanguard	Vanguard International Value	n/a	11,365
Fidelity	Fidelity Inf-Pr Bond Index Fd	n/a	9,270
Alliance Bernstein	AB Global Bond Fd Z	n/a	6,532
Dimensional Fund Advisors	DFA Intl Sm Company Prt Cl I	n/a	6,086
Capital Group	Amer Target 2015 Fund R6	n/a	2,407
Principal	Principal Real Estate Secs R6	n/a	301
Total assets available for plan benefits			\$ <u>13,684,496</u>

\* Party-in-interest

See independent auditor's report

**ICAFE, INC. 401(K) PROFIT SHARING PLAN**  
**Plan No. 002 Federal ID No. 39-1247721**  
**Form 5500, Schedule H, Item 4(j) Schedule of Reportable Transactions**  
December 31, 2024

<b>(a) Identity of Party Involved</b>	<b>(b) Description of Investment</b>	<b>(c) Purchase Price</b>	<b>(d) Selling Price</b>	<b>(e) Lease Rental</b>	<b>(f) Expense with transaction</b>	<b>(g) Cost of asset</b>	<b>(h) Current value of asset on transaction date</b>	<b>(i) Net gain or loss</b>
Capital Group	Amer Target 2030 Fund R6	\$18.18	n/a	n/a	n/a	678,046	678,046	n/a

See independent auditor's report