

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: WESTERN BUILDING PRODUCTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN AND 401(K) SAVINGS PLAN
1b Three-digit plan number (PN): 003
1c Effective date of plan: 12/25/1956
2a Plan sponsor's name (employer, if for a single-employer plan): WESTERN BUILDING PRODUCTS, INC.
2b Employer Identification Number (EIN): 39-0926328
2c Plan Sponsor's telephone number: 414-258-3266
2d Business code (see instructions): 321900

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	307
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	190
	6a(2)	178
	6b	0
	6c	106
	6d	284
	6e	1
	6f	285
	6g(1)	260
6g(2)	240	
6h	1	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2E 2F 2H 2J 2I 2O 2Q 2T 3H

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

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

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

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

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

A Name of plan WESTERN BUILDING PRODUCTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN AND 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN BUILDING PRODUCTS, INC.	D Employer Identification Number (EIN) 39-0926328	

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

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)

ONEAMERICA RETIREMENT SERVICES LLC

46-5378846

(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 38 50 59 63 64	NONE	0	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)

MATRIX TRUST COMPANY

75-3182674

(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?
19 21 25 62	NONE	0	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)

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ONEAMERICA RETIREMENT SERVICES, LLC	15 38 50 59 63 64	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BMO FUNDS 115 SOUTH LASALLE STREET CHICAGO, IL 60603	SEE ATTACHED	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MATRIX TRUST COMPANY	19 21 25 62	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ONEAMERICA RETIREMENT SERVICES, LLC 46-5378846	ONEAMERICA HAS AN AGREEMENT WITH MATRIX TRUST COMPANY TO PAY \$2000 ANNUAL TRUST AND CUSTODY FEE PLUS 2 BASIS POINTS ON MARKET VALUE ANNUALIZED MONTHLY.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
ONEAMERICA RETIREMENT SERVICES, LLC	15 38 50 59 63 64	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VANGUARD FUNDS 100 VANGUARD BLVD MALVERN, PA 19355	SEE ATTACHED	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

A Name of plan WESTERN BUILDING PRODUCTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN AND 401(K) SAVINGS PLAN	B Three-digit plan number (PN)	▶ <u>003</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 WESTERN BUILDING PRODUCTS, INC.	D Employer Identification Number (EIN) <u>39-0926328</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>ONEAMERICA STABLE VALUE FUND</u>		
b Name of sponsor of entity listed in (a): <u>BMO HARRIS BANK NA</u>		
c EIN-PN <u>46-5378846-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>148559</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan WESTERN BUILDING PRODUCTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN AND 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 WESTERN BUILDING PRODUCTS, INC.	D Employer Identification Number (EIN) 39-0926328

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	61276	77307
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2553614	2651888
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	6573	28171
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	462969	329617
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	129042	148559
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4267923	4910899
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	51154636	55287844
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	58636033	63434285
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	0	53424
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	53424
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	58636033	63380861

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	2651888	
(B) Participants.....	2a(1)(B)	347361	
(C) Others (including rollovers).....	2a(1)(C)	10755	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3010004
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	1361	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1361
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)	17449	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	132190	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		149639
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	299496	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	282688	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		16808
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	4150563	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		4156
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		345242
c Other income	2c		3900009
d Total income. Add all income amounts in column (b) and enter total.....	2d		11577782

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	6787207	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		6787207
f Corrective distributions (see instructions)	2f		45747
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		6832954

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		4744828
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: WIPFLI LLP

(2) EIN: 39-0758449

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

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

A Name of plan <u>WESTERN BUILDING PRODUCTS, INC. EMPLOYEE STOCK OWNERSHIP PLAN AND 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WESTERN BUILDING PRODUCTS, INC.</u>	D Employer Identification Number (EIN) <u>39-0926328</u>	

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

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

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

1		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 75-3182674

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan

Financial Statements and Supplemental Schedule

Year Ended December 31, 2024



WIPFLI

Independent Auditor's Report

Plan Administrative Committee
Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan
Milwaukee, Wisconsin

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Wipfli LLP

Wipfli LLP
Milwaukee, Wisconsin

September 18, 2025

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2024	2023
Assets:		
Investments, at fair value	\$ 60,782,397	\$ 56,082,419
Receivable - Sponsor contributions	2,651,888	2,553,614
Total assets	63,434,285	58,636,033
Liability - Distribution payable	53,424	-
Net assets available for benefits	\$ 63,380,861	\$ 58,636,033

See accompanying notes to the financial statements.

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan

Statement of Changes in Net Assets Available for Benefits

<i>Year Ended December 31,</i>	2024
Additions:	
Investment income:	
Interest and dividends	\$ 151,000
Net appreciation in fair value of investments	4,516,778
Sponsor S Corp distribution	3,900,000
Total investment income	8,567,778
Contributions:	
Sponsor contributions	2,651,888
Participants	347,361
Rollovers	10,755
Total contributions	3,010,004
Total additions	11,577,782
Deduction:	
Benefits paid to participants	6,832,954
Net change	4,744,828
Net assets available for benefits at beginning of year	58,636,033
Net assets available for benefits at end of year	\$ 63,380,861

See accompanying notes to the financial statements.

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan

Notes to the Financial Statements

Note 1: Description of Plan

The Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan (the "Plan") provides eligible employees the opportunity to participate in the ownership of their employer and to accumulate funds for their retirement in a defined contribution plan.

Western Building Products, Inc. (Western Building) and its subsidiaries, and Global Pointe, Inc. (Global Pointe) are the Sponsor of the Plan. The Sponsor is the Plan Administrator. Two individuals appointed by the Sponsor's Board of Directors serve as trustees of the Plan. Matrix Trust Company (Matrix) is the Plan Custodian. The Custodian holds the Sponsor's investment assets and executes investment transactions. One America Retirement Services LLC (One America) is the Plan third-party administrator (TPA) and executes participant transactions.

The Plan is subject to the Employee Retirement Income Security Act of 1974, as amended (ERISA). For a more complete description of the Plan, participants should refer to the Plan Document.

The SECURE 2.0 Act of 2022 (SECURE 2.0), signed into law on December 29, 2022, makes significant changes to existing law for retirement plans by building upon provisions in the SECURE Act of 2019. SECURE 2.0 introduces new requirements and considerations for plan sponsors that are intended to expand coverage, increase savings, preserve income, and simplify plan rules and administrative procedures. The effective date of the provisions of SECURE 2.0 vary from becoming effective immediately through 2028. Those provisions include both required and optional elements. The Plan has adopted the required minimum distribution at 73 effective January 1, 2023. The Plan has also adopted the optional provision to increase the dollar limit for mandatory distributions into an IRA for balances between \$1,000 and \$7,000. The Plan is in the process of evaluating other voluntary provisions.

Eligibility and Participation

Employees of the Sponsor are eligible to participate in the Employee Stock Ownership component of the Plan upon attaining the age of 21 and completing a twelve-consecutive-month period of employment during which at least 1,000 hours of service is worked.

Employees of the Sponsor are eligible to participate in the 401(k) component of the Plan upon attaining the age of 21 and completing a three-consecutive-month period of employment during which at least one hour of service is worked. If employees do not satisfy this requirement, they become eligible upon completing a twelve-consecutive-month period of employment during which at least 1,000 hours of service is worked.

An employee who is eligible under either component of the Plan becomes a participant in that component of the Plan on the first day of January or July coincident with or immediately following the attainment of the above requirements.

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan

Notes to the Financial Statements

Note 1: Description of Plan (Continued)

Contributions

Each year, participants may contribute to the 401(k) component of the Plan between 1% and 75% of their eligible compensation, as defined by the Plan, not to exceed the limits of the Internal Revenue Code (IRC). Participants may also contribute distributions from other qualified plans (rollovers). The Sponsor may make discretionary employer contributions to the Plan. The Sponsor did not make any discretionary employer contributions in 2024.

The Sponsor is required to make contributions of cash or the Sponsor's stock to the Employee Stock Ownership component of the Plan equal to 10% of the eligible compensation of participants each year. Additional contributions of cash or the Sponsor's stock can be made at the sole discretion of the Sponsor's Board of Directors. Only those participants who complete 1,000 hours of service during the Plan year and who are either employed on the last day of the Plan year or who terminate during the Plan year due to death, disability, or retirement, as defined by the Plan, are eligible to receive an allocation of the Sponsor's common stock and cash contribution.

Participant Accounts

A separate individual account is maintained for each participant for the Employee Stock Ownership and 401(k) components of the Plan.

Each participant's Employee Stock Ownership account is credited as of the last day of each Plan year with an allocation of the Sponsor's cash contributions, S Corp distributions, forfeitures, and net Plan earnings (losses). Allocations of Sponsor contributions are based on a participant's eligible compensation relative to total eligible compensation. Plan earnings (losses) are allocated based on the shares in the participant's account.

Each participant's 401(k) account is credited with the participant's contributions, allocations of the Sponsor's contributions, if any, and allocations of Plan earnings (losses) and expenses. Allocations are based on participant earnings or 401(k) account balances, as applicable. The benefit to which a participant is entitled is the participant's vested account balance.

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan

Notes to the Financial Statements

Note 1: Description of Plan (Continued)

Vesting

Participants are immediately vested in their 401(k) contributions and rollover contributions plus actual earnings (losses) thereon. Vesting in the Sponsor contributions to the 401(k) component of the Plan is based on the number of years of continuous service as follows:

Years of Service	Vesting %
After 1 year	0 %
After 2 years	20 %
After 3 years	40 %
After 4 years	60 %
After 5 years	80 %
After 6 years	100 %

Vesting in the Employer Stock Ownership component of the Plan (stock and other investment accounts) is based on the number of years of continuous service. Participants vest 100% after three years of service.

If participants terminate due to death, disability, or normal retirement, as defined by the Plan, they automatically become 100% vested in their entire account balance as of their termination date.

Forfeitures

Forfeitures of the required Sponsor's ESOP contributions are allocated among the remaining eligible participants' as if they were additional Sponsor contributions. Forfeitures of \$30,164 were allocated during 2024. As of December 31, 2024 and 2023, there were no unallocated forfeitures. There were no forfeitures related to participant 401(k) balances allocated during 2024. There were no unallocated forfeitures related to participant 401(k) balances at December 31, 2024 and 2023.

Funding

The Sponsor remits participant contributions to the custodian as soon as administratively possible. Sponsor contributions to the ESOP component are remitted annually.

Investment Options

Participants direct how their 401(k) contributions are invested among several mutual funds and common/collective trust options that cover a wide range of fund objectives, risks, and returns. For a more complete description of these investments, participants should refer to the investment prospectuses.

Assets in the ESOP component are not participant-directed and include shares of the Sponsor stock, money market, exchange-traded funds, and common stock.

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan

Notes to the Financial Statements

Note 1: Description of Plan (Continued)

Payment of Benefits

Upon termination of service, a participant or a designated beneficiary may elect to receive a lump-sum payment of the participant's vested account balance in the 401(k) component of the Plan. In addition, hardship distributions are permitted from the 401(k) component of the Plan if certain criteria are met.

Upon termination of service, a participant or a designated beneficiary will elect to receive a lump-sum payment, an annuity contract purchased from an insurance company, or substantially equivalent annual installments of cash and common stock equal to the value of the participant's vested account balance in the ESOP component of the Plan. The installment period may not exceed 15 years. If prior to complete distribution of the vested ESOP benefit, a participant engages in employment for a competitor of the Sponsor, the remaining vested ESOP benefit is deferred for six years.

If a participant's vested Employee Stock Ownership account balance does not exceed \$7,000, the distribution will be paid as soon as administratively practicable without consent in the form of a lump-sum distribution consisting entirely of cash or stock, as determined by the participant (or their beneficiary). Cash is distributed in lieu of any fractional share of stock.

Diversification

Diversification is offered to participants so they may have the opportunity to allocate part of the value of their investment in the Sponsor's stock into other investments. The diversification options are as follows:

- Participants who are at least 55 years old with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the number of post-1986 shares allocated to their account, less any shares previously diversified. In the sixth year, the percentage changes to 50%.
- For Participants who are at least 61 years old with at least 20 years of service may diversify up to 85% of their investment in the Sponsor's stock. This option is not available for participants whose most recent hire date is on or after January 24, 2023.
- When a participant's age and years of service total at least 75, they may diversify 5% of their investment in the Sponsor's stock per year for 10 years.

Participants who elect to diversify can transfer funds from the ESOP component to the 401(k) component of the Plan or receive a benefit payment from the Plan.

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan

Notes to the Financial Statements

Note 1: Description of Plan (Continued)

Voting Rights

In general, voting rights with respect to all shares of the Sponsor's stock are exercised by the Plan Administrator.

Put Option

The Sponsor's stock includes a put option. The put option is a right to demand that the Sponsor buy any shares of their stock distributed to participants for which there is no market. The put price is representative of the fair value of the stock. The purpose of the put option is to ensure that participants have the ability to ultimately obtain liquidity. The Sponsor can pay for stock that is put to them over a period of five years.

No shares of the Sponsor's stock have been distributed to any participant and accordingly, the Sponsor has no current obligation to repurchase any shares from participants.

Administrative Costs of the Plan

Administrative expenses are paid by the Sponsor and are not recorded in the Plan's financial statements.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

Use of Estimates in Preparation of Financial Statements

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the accompanying financial statements and notes. The valuation of investments in the Sponsor's stock is a significant estimate. Actual results could differ from those estimates and are subject to change in the near term.

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan

Notes to the Financial Statements

Note 2: Summary of Significant Accounting Policies (Continued)

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

The Sponsor has evaluated subsequent events through September 18, 2025, which is the date the financial statements were available to be issued.

Note 3: Fair Value Measurements

GAAP specifies a three-tier fair value hierarchy, which prioritizes the inputs used in estimating fair value. These tiers include Level 1, defined as observable inputs such as quoted market prices in active markets; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore, requiring an entity to develop its own assumptions.

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

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

Western Building Products, Inc. and Global Pointe, Inc. common stock: Valued at fair value, less a ten percent discount for minority interest, based on annual appraisals conducted by an independent valuation firm. Fair value is determined using the market and income approach.

Mutual funds, money market funds, and exchange traded funds: Valued at the daily closing price as reported by the fund. Mutual funds and exchange traded funds held by the Sponsor are open-end mutual funds and exchange traded funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds are deemed to be actively traded.

Other common stock: Valued at the closing price reported on the active market on which the individual securities are traded.

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan Notes to the Financial Statements

Note 3: Fair Value Measurements (Continued)

Stable Principal Fund: Valued at NAV per share as determined by the issuer of the common/collective trust based on the fair value of the underlying investments. The OneAmerica Stable Value I (the "Fund") common/collective trust fund can be redeemed on a daily basis at its NAV. There were no unfunded commitments. The Fund invests in traditional and synthetic guaranteed income contracts with various crediting formulas. The investment objective of the Fund is to maintain safety of principal while generating a level of current income that is consistent with that of a money market fund. The fund seeks to maintain a stable \$1.00 unit value, although there is no guarantee it will be able to do so. There are no valuation reserves.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Sponsor believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Sponsor's investments at:

	Fair Value of Assets as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds and money market	\$ 4,904,911	\$ -	\$ -	\$ 4,904,911
Exchange traded funds	111,466	-	-	111,466
Common stocks	329,617	-	-	329,617
Western Building Products, Inc. common stock	-	-	34,707,844	34,707,844
Global Pointe, Inc. common stock	-	-	20,580,000	20,580,000
Total investment assets in the fair value hierarchy	5,345,994	-	55,287,844	60,633,838
Investment assets measured at NAV *				148,559
Total investment assets at fair value				\$ 60,782,397

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan

Notes to the Financial Statements

Note 3: Fair Value Measurements (Continued)

	Fair Value of Assets as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds and money market	\$ 4,175,478	\$ -	\$ -	\$ 4,175,478
Exchange traded funds	160,294	-	-	160,294
Common stocks	462,969	-	-	462,969
Western Building Products, Inc. common stock	-	-	33,343,136	33,343,136
Global Pointe, Inc. common stock	-	-	17,811,500	17,811,500
<hr/>				
Total investment assets in the fair value hierarchy	4,798,741	-	51,154,636	55,953,377
Investment assets measured at NAV *				129,042
<hr/>				
Total investment assets at fair value				\$ 56,082,419

* Certain investments that were measured at NAV as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Level 3 Gains and Losses

The table below sets forth a summary of changes in the fair value of the Plan's level 3 investments for the years ended December 31:

	2024		2023	
	Western Building Products, Inc. Common Stock	Global Pointe, Inc. Common Stock	Western Building Products, Inc. Common Stock	Global Pointe, Inc. Common Stock
Balance, beginning of year	\$ 33,343,136	\$ 17,811,500	\$ 28,216,260	\$ 15,337,000
Unrealized gains relating to investments still held at the reporting date	1,364,708	2,768,500	5,126,876	2,474,500
<hr/>				
Balance, end of year	\$ 34,707,844	\$ 20,580,000	\$ 33,343,136	\$ 17,811,500

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan Notes to the Financial Statements

Note 4: Nonparticipant Directed Investments

Information about the net assets and the significant components of the changes in net assets relating to the nonparticipant directed investments at December 31 is as follows:

	2024	2023
<hr/>		
Net assets:		
Investments	\$ 55,757,622	\$ 51,785,070
Sponsor contributions receivable	2,651,888	2,553,614
<hr/>		
Net assets	\$ 58,409,510	\$ 54,338,684
<hr/> <hr/>		
Changes in net assets:		
Net appreciation in fair value of investments	\$ 4,164,460	
Interest and dividends	23,958	
Sponsor contributions	2,651,888	
Sponsor S Corporation distributions	3,900,000	
Benefits paid to participants	(6,669,480)	
<hr/>		
Total changes in net assets	\$ 4,070,826	
<hr/> <hr/>		

Note 5: Plan Termination

Although they have not expressed any intent to do so, the Sponsor has the right to terminate the Plan subject to the provisions of ERISA. In the event of the Plan's termination, participants will become 100% vested in their accounts. Upon such termination of the Plan, the interest of each participant in the trust fund will be distributed to such participant or their beneficiary at the time prescribed by the IRC.

Note 6: Information Certified by the Plan Custodian

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 disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2024 and 2023, and net appreciation in fair value of investments, interest and dividends 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 Matrix.

Western Building Products, Inc. Employee Stock Ownership Plan and 401(k) Savings Plan

Notes to the Financial Statements

Note 7: Tax Status

The Plan has received a determination letter from the Internal Revenue Service (IRS) dated March 3, 2015, stating that the Plan and related trust were designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the determination letter. The Plan Administrator believes the Plan is currently designed and is being operated in conformity with the IRC and that the Plan's income is exempt from taxation.

Note 8: Party-In-Interest

The OneAmerica Stable Value I is a common/collective trust managed by OneAmerica, this along with the common stock of Western Building and Global Pointe are considered party-in-interest transactions. These transactions are not prohibited transactions under ERISA regulations.

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 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 statements of net assets available for benefits.

Western Building Products, Inc. Employee Stock Ownership and 401(k) Savings Plan

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

EIN #39-0926328 Plan #003

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
Nonparticipant directed:				
Western Building Products, Inc. and Global Pointe, Inc. Common Stock				
*	Western Building Products, Inc.	368,840 shares	\$ 10,793,937	\$ 34,707,844
*	Global Pointe, Inc.	2,450 shares	1,654,260	20,580,000
Total			12,448,197	55,287,844
Money market fund:				
	First Am US Treas Mmkt Z	28,695 shares	28,695	28,695
Exchange Traded Funds:				
	Ishares 0-5 Yr Hy Corp Bond	132 shares	5,684	5,625
	Vanguard Mortgage Backed Fund	171 shares	7,966	7,753
	Vanguard Intermediate Term C	339 shares	27,415	27,212
	Vanguard Intermediate Term Treasury ETF	334 shares	20,117	19,372
	Vanguard S/T Corp Bond ETF	259 shares	19,745	20,205
	Vanguard Short Term Treasury ETF	538 shares	31,536	31,299
Total exchange traded funds			112,463	111,466
Common stocks:				
	Ally Financial	381 shares	11,061	13,720
	Altria Group Inc	175 shares	8,318	9,151
	APA Corporation	164 shares	5,582	3,787
	AT&T Inc	718 shares	13,674	16,349
	Bristol-Myers Squibb Co	279 shares	17,365	15,780
	Chevron Corp	45 shares	6,266	6,518
	Cisco Systems Inc	96 shares	4,931	5,683
	Citigroup Inc.	138 shares	7,619	9,714
	CNH Indl NV Shs	594 shares	5,879	6,730
	Comerica Inc	110 shares	4,916	6,804
	Conagra Brands Inc	275 shares	8,377	7,631
	Coterra EnerCoterra Energy Inc	364 shares	10,063	9,297
	Crown Castle Inc	90 shares	10,548	8,168
	CubeSmart	125 shares	5,262	5,356
	CVS Health Corp	187 shares	12,796	8,260
	Dollar General Corp	105 shares	9,230	7,961
	Dominion Energy Inc	111 shares	6,315	5,978
	First American Financial	57 shares	3,265	3,559
	FNF Group	179 shares	9,378	10,049
	Ford Motor Co New	595 shares	7,197	5,890
	Janus Henederson Group PLC	224 shares	8,022	9,527
	Johnson & Johnson	59 shares	9,481	8,533
	Kinder Morgan Inc	704 shares	13,032	19,291
	Kroger Co	152 shares	6,858	9,295
	Lockheed Martin Corp	16 shares	6,991	7,775
	Lyondellbasell Indus A	89 shares	8,767	6,610

Western Building Products, Inc. Employee Stock Ownership and 401(k) Savings Plan

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

EIN #39-0926328 Plan #003

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
Common stocks (continued):				
	Merck & Compnay Inc	59 shares	6,431 \$	5,869
	Pfizer Inc	345 shares	12,233	9,153
	Public Storage	18 shares	5,104	5,390
	Qualcomm	52 shares	6,589	7,988
	T Rowe Price & Assoc Inc	69 shares	8,245	7,803
	Target Corp	42 shares	5,614	5,678
	Truist Finacial Corp	265 shares	8,999	11,496
	Tyson Foods Ince Cl A	72 shares	4,175	4,136
	Verizon Communications	298 shares	13,069	11,917
	Virtu Finacial Inc Class A	434 shares	8,716	15,482
	WEC Energy Group Inc	70 shares	5,644	6,583
	Western Union Co	1,010 shares	12,716	10,706
Total other common stocks			318,728	329,617
Total nonparticipant directed investments			12,795,620	55,757,622
Participant-directed:				
Common/collective trust:				
*	OneAmerica Stable Value I	148,559 shares	**	148,559
Mutual funds:				
	First Am US Treas Mmkt Z	76,783 shares	**	76,783
	T Rowe PR Retirement 2060-R	1,059 shares	**	17,226
	T Rowe Price 2050 Retire R	27,371 shares	**	503,621
	T rowe Price Retre 2020 R	46,651 shares	**	843,911
	T Rowe Price Retire 2030 R	95,029 shares	**	2,367,180
	T Rowe Price Retire 2040-R	28,250 shares	**	841,843
	Vanguard 500 Index Admiral	209 shares	**	113,670
	Vanguard Develeoped Markets Index Admiral	133 shares	**	2,042
	Vanguard Mid Cap Index Admiral	243 shares	**	79,352
	Vanguard Mid Small Cap Index Admiral	266 shares	**	30,588
Total mutual funds				4,876,216
Total participant-directed investments				5,024,775
Total assets (held at end of year)			\$	60,782,397

* Denotes party-in-interest.

** Cost information not required for participant-directed investments.

This schedule has been derived from information certified as complete and accurate by Matrix Trust Company.

See Independent Auditor's Report.

**SCHEDULE C, LINE 3(e) - FORMULA DESCRIPTIONS
DECEMBER 31, 2024**

**SPONSOR: WESTERN BUILDING PRODUCTS, INC.
EIN: 39-0926328
PLAN NUMBER: 003
NAME: WESTERN BUILDING PRODUCTS, INC. EMPLOYEE
STOCK OWNERSHIP PLAN AND 401(K) SAVINGS PLAN**

Indirect compensation in the form of revenue sharing was paid to OneAmerica Retirement Services, LLC 46-5378846

Revenue amounts are shown in annualized basis points of plan assets invested in applicable fund

Fund Family	Fund Name	Start Date	End Date	Revenue
BMO Funds	OneAmerica Stable Value Fund Class I	1/1/2024	12/31/2024	12 bps
Vanguard Funds	Vanguard Total Bond Market Index Adm	1/1/2024	12/31/2024	75 bps
Vanguard Funds	Vanguard 500 Index Admiral	1/1/2024	12/31/2024	75 bps
Vanguard Funds	Vanguard Mid Cap Index Admiral	1/1/2024	12/31/2024	75 bps
Vanguard Funds	Vanguard Small Cap Index Adm	1/1/2024	12/31/2024	75 bps

SCHEDULE H, LINE 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2024

SPONSOR: WESTERN BUILDING PRODUCTS, INC.
EIN: 39-0926328

PLAN NUMBER: 003

NAME: WESTERN BUILDING PRODUCTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN AND 401(K) SAVINGS PLAN

(a)	(b)	(c)	(d)	(e)
IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	QUANTITY	DESCRIPTION OF INVESTMENT including maturity date, rate of interest, collateral, par or maturity value	COST	CURRENT VALUE
Employer Securities				
* Global Pointe Inc	2,450.000	Global Pointe Inc	9,628,500.00	20,580,000.00
* Western Building Products Inc Cl A	368,840.000	Western Building Products Inc Cl A	23,495,108.00	34,707,844.00
Corporate Stocks (Other Than Employer Securities) – Common				
Ally Financial Inc	381.000	Ally Financial Inc	13,304.52	13,719.81
Altria Group Inc	175.000	Altria Group Inc	7,059.50	9,150.75
APA Corporation	164.000	APA Corporation	5,582.49	3,786.76
AT&T Inc	718.000	AT&T Inc	12,048.04	16,348.86
Bristol-Myers Squibb Co	279.000	Bristol-Myers Squibb Co	14,159.34	15,780.24
Chevron Corp	45.000	Chevron Corp	6,712.20	6,517.80
Cisco Systems Inc	96.000	Chevron Corp	4,849.92	5,683.20
Citigroup Inc	138.000	Cisco Systems Inc	7,619.25	9,713.82
CNH Indl NV Shs	594.000	Citigroup Inc	5,878.59	6,730.02
Comerica Inc.	110.000	CNH Indl NV Shs	6,139.10	6,803.50
Conagra Brands Inc	275.000	Comerica Inc.	7,881.50	7,631.25
Coterra EnerCoterra Energy Inc	364.000	Conagra Brands Inc	9,289.28	9,296.56
Crown Castle Inc	90.000	Coterra EnerCoterra Energy Inc	10,367.10	8,168.40
CubeSmart	125.000	Crown Castle Inc	5,793.75	5,356.25
CVS Health Corp	184.000	CubeSmart	13,113.89	8,259.76
Dollar General Corp	105.000	CVS Health Corp	9,229.72	7,961.10
Dominion Energy Inc	111.000	Dollar General Corp	5,217.00	5,978.46
First American Financial	57.000	Dominion Energy Inc	3,265.48	3,559.08
FNF Group	179.000	First American Financial	9,377.95	10,049.06
Ford Motor Co New	595.000	FNF Group	7,197.25	5,890.50
Janus Henderson Group PLC	224.000	Ford Motor Co New	8,021.73	9,526.72
Johnson & Johnson	59.000	Janus Henderson Group PLC	9,247.66	8,532.58
Kinder Morgan Inc	704.000	Johnson & Johnson	13,031.93	19,289.60
Kroger Co	152.000	Kinder Morgan Inc	6,858.30	9,294.80
Lockheed Martin Corp	16.000	Kroger Co	7,251.84	7,775.04
Lyondellbasell Indus A	89.000	Lockheed Martin Corp	8,492.71	6,610.03
Merck & Company Inc	59.000	Lyondellbasell Indus A	6,432.18	5,869.32
Pfizer Incorporated	345.000	Merck & Company Inc	9,932.55	9,152.85
Public Storage	18.000	Pfizer Incorporated	5,490.00	5,389.92
Qualcomm	52.000	Public Storage	7,520.76	7,988.24
T Rowe Price & Assoc Inc	69.000	Qualcomm	8,245.35	7,803.21
Target Corp	42.000	T Rowe Price & Assoc Inc	5,981.64	5,677.56
Truist Financial Corp	265.000	Target Corp	9,783.80	11,495.70
Tyson Foods Inc Cl A	72.000	Truist Financial Corp	4,175.40	4,135.68
Verizon Communications	298.000	Tyson Foods Inc Cl A Verizon	11,234.60	11,917.02
Virtu Financial Inc-Class A	434.000	Communications Virtu	8,792.84	15,485.12
WEC Energy Group Inc	70.000	Financial Inc-Class A WEC	5,643.68	6,582.80
Western Union Co	1,010.000	Energy Group Inc	12,039.20	10,706.00
Western Union Co		Western Union Co		
Value of Interest in Common / Collective Trusts				
* OneAmerica Stable Value I	148,559.380	OneAmerica Stable Value I	148,559.38	148,559.38
Value of Interest in Registered Investment Companies				
First Am US Treas Mmkt Z	28,170.930	First Am US Treas Mmkt Z	28,170.93	28,170.93
iShares 0-5 Yr Hy Corp Bond	132.000	iShares 0-5 Yr Hy Corp Bond T	5,683.68	5,624.52
T Rowe PR Retirement 2060-R	1,058.735	Roew PR Retirement 2060-R T	16,351.19	17,225.62
T Rowe Price 2050 Retire R	27,370.725	Rowe Price 2050 Retire R	475,590.05	503,621.34

SCHEDULE H, LINE 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 DECEMBER 31, 2024

SPONSOR: WESTERN BUILDING PRODUCTS, INC.
 EIN: 39-0926328

PLAN NUMBER: 003

NAME: WESTERN BUILDING PRODUCTS, INC.
 EMPLOYEE STOCK OWNERSHIP PLAN AND 401(K) SAVINGS PLAN

(a)	(b)	(c)	(d)	(e)
IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	QUANTITY	DESCRIPTION OF INVESTMENT including maturity date, rate of interest, collateral, par or maturity value	COST	CURRENT VALUE
T Rowe Price Ret 2020 R	46,650.696	T Rowe Price Ret 2020 R	831,340.28	843,911.09
T Rowe Price Retire 2030 R	95,029.290	T Rowe Price Retire 2030 R	2,301,677.98	2,367,179.61
T Rowe Price Retire 2040-R	28,249.770	T Rowe Price Retire 2040-R	805,293.04	841,843.15
Vanguard 500 Index Admiral	209.429	Vanguard 500 Index Admiral	99,273.89	113,669.68
Vanguard Developed Markets Index Admiral	132.933	Vanguard Developed Markets Index Admi	2,136.47	2,041.85
Vanguard Intermediate Term C	339.000	Vanguard Intermediate Term C	27,627.19	27,211.53
Vanguard Intermediate Term Treasury ETF	334.000	Vanguard Intermediate Term Treasury E	19,847.08	19,372.00
Vanguard Mid Cap Index Admiral	242.762	Vanguard Mid Cap Index Admiral	75,467.22	79,351.61
Vanguard Mortgage Backed Fund	171.000	Vanguard Mortgage Backed Fund	7,965.87	7,753.14
Vanguard S/T Corp Bond Etf	259.000	Vanguard S/T Corp Bond Etf	20,038.83	20,204.59
Vanguard Short Term Treasury ETF	538.000	Vanguard Short Term Treasury ETF	31,381.54	31,300.84
Vanguard Small Cap Index Adm	265.615	Vanguard Small Cap Index Adm	29,963.36	30,588.22