

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: SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/2012
2a Plan sponsor's name (employer, if for a single-employer plan): SUPER AUTOMOTIVE PRODUCTS, INC.
2b Employer Identification Number (EIN): 66-0263739
2c Plan Sponsor's telephone number: 787-703-6888
2d Business code (see instructions): 441300

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include: 1. Filed with authorized/valid electronic signature, 10/08/2025, JORGE MEDEROS (plan administrator); 2. Filed with authorized/valid electronic signature, 10/08/2025, JORGE MEDEROS (employer/plan sponsor); 3. Signature of DFE, Date, Enter name of individual signing as 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	165
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)	124
	6a(2)	128
	6b	0
	6c	55
	6d	183
	6e	0
	6f	183
	6g(1)	116
6g(2)	151	
6h	5	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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 checked="" 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 checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</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 _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN</p>	<p>B Three-digit plan number (PN) ▶ 001</p>	
<p>C Plan sponsor's name as shown on line 2a of Form 5500 SUPER AUTOMOTIVE PRODUCTS, INC.</p>	<p>D Employer Identification Number (EIN) 66-0263739</p>	

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
MASSMUTUAL LIFE INS. COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1591850	65935	769375-P1	183	01/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

<p>(a) Total amount of commissions paid 13864</p>	<p>(b) Total amount of fees paid 0</p>
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

EDUARDO RODRIGUEZ TORRES **273 PONCE DE LEON AVE.**
SUITE 1400
HATO REY, PR 00917

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4714			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

ROBERTO GUARDIOLA DIAZ **MMLIS**
273 PONCE DE LEON AVE., STE. 1400
HATO REY, PR 00917-1910

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4575			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

FERNANDO LOPEZ GARCIA

MMLIS
273 PONCE DE LEON AVE., STE. 1400
HATO REY, PR 00917

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4575			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	43581
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	4211202

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶ **GROUP ANNUITY CONTRACT**

b Balance at the end of the previous year **7b** 28253

c Additions: (1) Contributions deposited during the year	7c(1)	13163
	7c(2)	
	7c(3)	461
	7c(4)	
	7c(5)	4088
▶ FORFEITURE		

(6) Total additions **7c(6)** 17712

d Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 45965

e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year (2) Administration charge made by carrier..... (3) Transferred to separate account	7e(1)	
	7e(2)	2384
	7e(3)	
	7e(4)	
▶		

(5) Total deductions **7e(5)** 2384

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 43581

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)	
	(2) Increase (decrease) in amount due but unpaid	9a(2)	
	(3) Increase (decrease) in unearned premium reserve	9a(3)	
	(4) Earned ((1) + (2) - (3))		9a(4)
b	Benefit charges (1) Claims paid	9b(1)	
	(2) Increase (decrease) in claim reserves	9b(2)	
	(3) Incurred claims (add (1) and (2))		9b(3)
	(4) Claims charged		9b(4)
c	Remainder of premium: (1) Retention charges (on an accrual basis) --		
	(A) Commissions	9c(1)(A)	
	(B) Administrative service or other fees	9c(1)(B)	
	(C) Other specific acquisition costs	9c(1)(C)	
	(D) Other expenses	9c(1)(D)	
	(E) Taxes	9c(1)(E)	
	(F) Charges for risks or other contingencies	9c(1)(F)	
	(G) Other retention charges	9c(1)(G)	
	(H) Total retention		9c(1)(H)
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)
	(2) Claim reserves		9d(2)
	(3) Other reserves		9d(3)
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a	
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 SUPER AUTOMOTIVE PRODUCTS, INC.	D Employer Identification Number (EIN) 66-0263739	

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)

EMPOWER ANNUITY INSURANCE CO. OF AM

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	31562	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)

ORIENTAL BANK & TRUST

P.O. BOX 191429
TRUST DEPT
SAN JUAN, PR 00919-1429

(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?
25	TRUSTEE	12746	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)

NPPG RECORD KEEPING SOLUTIONS

494 SYCAMOR AVE.
SHREWSBURY, NJ 07702

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	CONTRACT ADMIN	750	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"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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(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 <u>01/01/2024</u> and ending <u>12/31/2024</u>	
A Name of plan <u>SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>SUPER AUTOMOTIVE PRODUCTS, INC.</u>	D Employer Identification Number (EIN) <u>66-0263739</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>AMERICAN FUNDS AMERICAN BALANCED R4</u>		
b Name of sponsor of entity listed in (a): <u>AMERICAN FUNDS</u>		
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>289362</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MM RETIRESMART BY JPM 2055 ADM</u>		
b Name of sponsor of entity listed in (a): <u>MASS MUTUAL</u>		
c EIN-PN <u>90-0779283-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>158455</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>WELLS FARGO SPECIAL MID CAP VAL ADM</u>		
b Name of sponsor of entity listed in (a): <u>ALLSPRING GLOBAL INVESTMENTS</u>		
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4149</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MM RETIRESMART BY JPM 2035 ADM</u>		
b Name of sponsor of entity listed in (a): <u>MASS MUTUAL</u>		
c EIN-PN <u>90-0342299-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>865715</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MM RETIRESMART BY JPM 2045 ADM</u>		
b Name of sponsor of entity listed in (a): <u>MASS MUTUAL</u>		
c EIN-PN <u>90-0342299-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>331038</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MM S&P 500 INDEX ADM</u>		
b Name of sponsor of entity listed in (a): <u>MASS MUTUAL</u>		
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>41247</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MASSMUTUAL OVERSEAS ADM</u>		
b Name of sponsor of entity listed in (a): <u>MASS MUTUAL</u>		
c EIN-PN <u>04-1590850-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10264</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: MM RETIRESMART BY JPM 2040 ADM		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 821880

a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL 80/20 ALLOCATION ADMIN		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 328625

a Name of MTIA, CCT, PSA, or 103-12 IE: MM RETIRESMART BY JPM 2025 ADM		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 323836

a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL MID CAP GROWTH ADM		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3591

a Name of MTIA, CCT, PSA, or 103-12 IE: EMPOWER S&P SMALLCAP 600 INDEX INV		
b Name of sponsor of entity listed in (a): EMPOWER FUNDS		
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13014

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR TOTAL BOND M		
b Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS		
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24483

a Name of MTIA, CCT, PSA, or 103-12 IE: MM RETIRESMART BY JPM 2020 ADM		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 96151

a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL 20/80 ALLOCATION ADMIN		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 04-1598850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2268

a Name of MTIA, CCT, PSA, or 103-12 IE: MM RETIRESMART BY JPM 2050 ADM		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 90-0342299-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 148968

a Name of MTIA, CCT, PSA, or 103-12 IE: MM RETIRESMART BY JPM IN RET ADM		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 72066

a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL DIVERSIFIED VALUE ADM		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13131
a Name of MTIA, CCT, PSA, or 103-12 IE: MM RETIRESMART BY JPM 2030 ADM		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 472600
a Name of MTIA, CCT, PSA, or 103-12 IE: MM RETIRESMART BY JPM 2060 ADM		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 48069
a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL 40/60 ALLOCATION ADMIN		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 65033
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FDS CAP WORLD GR&INC R4		
b Name of sponsor of entity listed in (a): AMERICAN FUNDS		
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3943
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO REAL RETURN ADMIN		
b Name of sponsor of entity listed in (a): PIMCO		
c EIN-PN 90-0779283-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24893
a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL SMALL CAP VAL EQ ADM		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3748
a Name of MTIA, CCT, PSA, or 103-12 IE: EMPOWER INTERNATIONAL INDEX INV		
b Name of sponsor of entity listed in (a): EMPOWER FUNDS		
c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6959
a Name of MTIA, CCT, PSA, or 103-12 IE: MASSMUTUAL BLUE CHIP GROWTH ADM		
b Name of sponsor of entity listed in (a): MASS MUTUAL		
c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 25838
a Name of MTIA, CCT, PSA, or 103-12 IE: EMPOWER S&P MID CAP 400 INDEX INV		
b Name of sponsor of entity listed in (a): EMPOWER FUNDS		
c EIN-PN 04-1590850-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11876

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.	OMB No. 1210-0110 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 SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SUPER AUTOMOTIVE PRODUCTS, INC.	D Employer Identification Number (EIN) 66-0263739

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.

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	3082
(2) Participant contributions	1b(2)	6460
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	86599
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	4211202
(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)	
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	43581
(15) Other.....	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	3701864	4350924
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	0	2779
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	2779
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	3701864	4348145

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)	135386	
(B) Participants.....	2a(1)(B)	283671	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		419057
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	6228	
(F) Other.....	2b(1)(F)	461	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6689
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		391417
(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		817163

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	136274	
(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)		136274
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		-1453
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)	36061	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		36061
j Total expenses. Add all expense amounts in column (b) and enter total	2j		170882

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		646281
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: **DRIVEN PSC**

(2) EIN: **66-0961896**

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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	258899
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	300000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.	<input type="checkbox"/>	<input type="checkbox"/>	

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

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

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>SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SUPER AUTOMOTIVE PRODUCTS, INC.</u>	D Employer Identification Number (EIN) <u>66-0263739</u>	

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
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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): 66-0263739

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

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

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? 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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

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 _____.

**SUPER AUTOMOTIVE PRODUCTS, INC.
RETIREMENT PLAN**

***INDEPENDENT AUDITORS' REPORT
AND
AUDITED FINANCIAL STATEMENTS***

December 31, 2024 and 2023

***AND
SUPPLEMENTAL SCHEDULES***

December 31, 2024

**SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
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DECEMBER 31, 2024 AND 2023**

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INDEPENDENT AUDITORS' REPORT

To the Participants and the Administrator of
Super Automotive Products, Inc. Retirement Plan:

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

We have performed an audit of the financial statements of Super Automotive Products, Inc. Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the 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 years then ended, and the related notes to the financial statements

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 2024 and 2023 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 and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 5 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 Auditors' Responsibilities for the Audit of the Financial Statements section:

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' 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 of the Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 generally accepted auditing standards in the United States of America, we:

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

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

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements 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 Matters

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4a, Schedule of Delinquent Participant Contributions at December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the

underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information in the Schedule of Assets (Held at End of Year), 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 Schedule of Assets (Held at End of Year) that agrees 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 in the Schedule of Assets (Held at End of Year), 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 Schedule of Assets (Held at End of Year) that agrees 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 Schedule of Assets (Held at End of Year) that is certified 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).

Driven, PSC

Driven, P.S.C.

License No. 329 Expires December 1, 2027

Guaynabo, Puerto Rico

October 7, 2025



DPSC329-1325
SUPER AUTOMOTIVE PRODUCTS, INC.
RETIREMENT PLAN

**SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 AND 2023**

ASSETS	2024	2023
INVESTMENTS, AT FAIR VALUE	\$ 4,211,202	\$ 3,557,681
INVESTMENT, AT CONTRACT VALUE	43,581	28,329
Total Investments	<u>4,254,783</u>	<u>3,586,010</u>
RECEIVABLES:		
Participants' contributions	6,460	6,728
Employer contributions	3,082	3,323
Notes receivable from participants	94,778	115,435
Total receivables	<u>104,320</u>	<u>125,486</u>
Total assets	<u>4,359,103</u>	<u>3,711,496</u>
LIABILITIES AND NET ASSETS AVAILABLE FOR BENEFITS		
LIABILITIES -		
Accrued plan expenses	<u>2,779</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 4,356,324</u>	<u>\$ 3,711,496</u>

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

**SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>2024</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Participants' contributions	\$ 283,671
Employers' contributions	135,386
Net appreciation in Plan's investments	391,417
Loan interests	6,228
Interest and dividends	461
Total additions	<u>817,163</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	136,274
Administrative expenses	36,061
Total deductions	<u>172,335</u>
NET INCREASE IN NET ASSETS AVAILABLE FOR PLAN BENEFITS	644,828
NET ASSETS AVAILABLE FOR PLAN BENEFITS, beginning of year	3,711,496
NET ASSETS AVAILABLE FOR PLAN BENEFITS, end of year	<u>\$ 4,356,324</u>

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

SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

1. REPORTING ENTITY AND DESCRIPTION OF THE PLAN

The following brief description of the Super Automotive Products, Inc. Retirement Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete description of the Plan's provisions.

Plan Description – The Plan is a defined contribution plan covering the employees of Super Automotive Products, Inc. (the "Plan Sponsor" or the "Plan Administrator") who are residents of Puerto Rico, have completed six months of service, and are age twenty-one or older. Super Automotive Products, Inc., serves as Plan administrator. The Plan was established effective January 1, 2012 and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions – Participants may contribute a pre-tax annual contribution up to the maximum amount in accordance with the provisions of the Puerto Rico Income Tax Code (\$15,000 for the years ended December 31, 2024 and 2023). After-Tax contributions may not exceed 10% of the aggregate compensation paid to the participant. Discretionary matching contributions will be computed by the employer based on participant's eligible compensation contributed to the Plan each Plan year. Catch-up contributions allow participants that have reached the age of fifty (50) by the end of the Plan's year to make an additional pre-tax contribution up to a maximum of \$1,500 for the year ended December 31, 2024. Compensation for this purpose means total salary and wages, overtime, commissions, and bonuses paid during the Plan. Participants may also contribute amounts representing distributions from other qualified plans.

Participant Accounts and Forfeitures – Each participant's account is credited with the participant's contribution and allocations of (a) the Sponsors' contribution, (b) Plan earnings, and (c) at the discretion of the Plan Sponsors, forfeitures of terminated participants' non-vested accounts. The portion of a participant's account not vested at the date of his/her termination of employment is forfeited immediately.

Forfeitures accrued during a plan year are used to reduce the employer contribution to the Plan for the plan year immediately after the year in which forfeitures were made, or if in excess of the employer contribution for such plan year, the excess amounts are used to reduce the employer contribution in the next succeeding plan year. At December 31, 2024 and 2023, the Plan's forfeited balances were \$13,357 and \$11,393, respectively.

Vesting – Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Sponsors' contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after three years of credited service.

**SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

The vesting schedule is as follows:

Years of Service	Vesting
Less than 3	0%
At least 3 or more	100%

Plan Expenses and Administration – Empower Trust Company, LLC serves as record keeper and custodian for the Plan.

The Plan Sponsors are responsible for the general administration of the Plan and for carrying out the provisions thereof. The Plan Sponsors have established a committee to discharge the administration and fiduciary duties under the Plan.

Administrative expenses are borne by the Plan and by the Plan Sponsors. Custodian, recordkeeping and investment advisory fees are paid by the Plan. During the years ended December 31, 2024 and 2023, administrative expenses charged to the Plan amounted to \$36,061 and \$31,308, respectively. Other costs for administering the Plan such as audit, legal advice, use of other specialists, among other charges are borne by the Plan Sponsors.

Investments Options – Upon enrollment in the Plan, a participant may direct contributions into various investment options offered by the Plan. Contributions to a participant account that has not chosen an investment option are invested in a default portfolio of funds. Participants may change their contributions at any time thereafter. The Plan also allows participants to change their investments options daily.

Non-participant Directed Investments – At December 31, 2024 and 2023, there were no non-participant directed investments in the Plan.

Notes Receivable from Participants – Under the terms of the Plan, participants may borrow from their accounts a minimum of \$1,000 up to \$50,000, or 50% of their vested account balance, whichever is lower. The notes receivable from participants ("Loans") are secured by the balance in the participants' accounts and bear interest at a rate commensurate with local market rates for similar loans. Interest rate on Loans outstanding as of December 31, 2024 and 2023, ranges from 4.25% to 9.50% for the term of the loan, which do not exceed five (5) years, or 10 years if used for the purchase of a residence. Notes receivable from participants at December 31, 2024 and 2023, amounted to \$94,778 and \$115,435, respectively.

Payment of Benefits – Immediate distributions may be made at participants' election upon termination of employment in a lump sum payment, roll over to another qualified retirement plan, roll over to an IRA and delay receipt of benefits subject to limitations. The normal retirement age is the date a participant attains their sixty-fifth (65th) birthday. Early retirement is permitted at the participant's election if the participant has reached the age of

SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

fifty-five (55) years and at least 5 years of service for vesting purposes. A participant may withdraw amounts at any time from their salary after-tax contributions account, subject to uniform and nondiscriminatory standards established by the Plan Administrator. In the case of a participant termination because of death, the entire vested amount is paid to the person or persons legally entitled thereto.

Hardship Withdrawals – Under the provisions of the Plan, participants are permitted to make hardship withdrawals out from the participant's pre-tax, catch-up and roll-over contributions, reduced by any loan outstanding as of the financial hardship distribution date. Such withdrawal is only permitted if: a) financial hardship is demonstrated, b) the withdrawal is approved by the Plan Administrator and c) such withdrawal is allowable under the Puerto Rico Income Tax Code.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Plan's financial statements are prepared on the accrual basis of accounting. A summary of the significant accounting policies used by the Plan follows:

Use of Estimates in the Preparation of Financial Statements – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of changes in net assets available for benefits during the reporting periods. Actual results could differ from those estimates.

Contributions – Employees contributions and Plan Sponsors matching contributions are recorded in the plan year period in which the Plan Sponsors make payroll deductions from the Plan participants' earnings.

Investments Valuation and Income Recognition – Plan's investments are stated at fair value. The value of the participation units owned by the Plan in the Company's Separate Investment Accounts is based on redemption values of units held by the Plan as determined using the fair value of the underlying assets on the last business day of the year. Purchases and sales of securities and units of participation are recorded on a trade date basis.

The Guaranteed Interest Account is reported at contract value in the statements of net assets available for benefits. Contract value is the amount participants would receive if they were to initiate certain transactions under the terms of the plan.

Notes Receivable from Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions, based upon the terms of the plan document.

SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

Payment of Benefits – Benefits payments to participants are recorded upon distribution. There were no withdrawals that were requested but have not yet been paid at December 31, 2024 and 2023.

Transfer of Assets from/to Other Plans – Terminated employees or retirees may elect to transfer their savings from/to other plans qualified by the Puerto Rico Treasury Department.

Reclassifications – Certain amounts presented in the 2023 financial statements have been reclassified to conform with the 2024 financial statement presentation.

3. FAIR VALUE MEASUREMENTS

The FASB’s authoritative guidance on Fair Value Measurement and Disclosures, establishes a framework for measuring fair value which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under this guidance are described below:

<i>Level 1</i>	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active market that the plan has the ability to access.
<i>Level 2</i>	Inputs to the valuation methodology include: <ul style="list-style-type: none"> • Quoted prices similar assets or liabilities in active market; • Quoted prices for identical or similar assets or liabilities in inactive markets; • Inputs other than quoted prices that are observable for the asset or • Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
<i>Level 3</i>	Inputs to the valuation methodology are unobservable and significant to the fair value measurements.

The assets or liabilities 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The valuation methodologies used by the Plan may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies of assumptions to determine the fair value

SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

of certain financial instruments could result in a different fair value measurement at the reporting date.

Following is a description of the valuation methodologies used for assets measured at fair value.

Separate Investment Account – There are two methods of determining unit value for the separate investment accounts. The portfolio method is used when the separate investment account invests in a portfolio of securities or two or more underlying mutual funds, bank collective trust funds or other investment vehicles (each an “Underlying fund”). Under this method, the unit value of a separate investment account is determined by dividing the market value of such separate investment account on any valuation date by the total number of units in the separate investment account. The net investment factor method (“NIF”) is used when the separate investment account invests in shares or units of a single underlying fund. Under this method, the unit value of a separate investment account is determined by taking the unit value for the prior valuation day and multiplying it by the NIF for the current valuation day. Under both of these methods the separate investment accounts are therefore classified as Level 2 on the closing prices of securities on the Valuation Date. The SIA Market Value of each Separate Investment Account is determined by computing the value of the total assets held in such Separate Investment Account and deducting total liabilities, including accrued liabilities. If the value of any investment is not readily determinable, it will be valued by Empower using accepted practices and applicable laws and regulations.

The following table sets forth by level, within the fair value hierarchy, the Plan’s assets at fair value as of December 31, 2024 and 2023:

	2024		
	Level 1	Level 2	Total
Separate investment account	\$ -	\$ 4,211,202	\$ 4,211,202
Total investments at fair value	\$ -	\$ 4,211,202	\$ 4,211,202

	2023		
	Level 1	Level 2	Total
Separate investment account	\$ -	\$ 3,557,681	\$ 3,557,681
Total investments at fair value	\$ -	\$ 3,557,681	\$ 3,557,681

4. GROUP ANNUITY CONTRACT

The investment in the Guaranteed Interest Account is valued at contract value which represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct withdrawal or transfer all or a portion of their investment at contract value. No reserve has been recorded for credit risk.

SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

Certain events limit the ability of the Plan participants to transact at contract value with the Company. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options, (3) bankruptcy of the Company or other Company events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA of 1974. The Plan administrator believes the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, would be less than remote.

The interest rate used in the Great West Guaranteed Interest Account is based on a formula that takes into account the investment earnings of the assets that support the contract using the Investment Year Method, but not less than 1.00% as stipulated in the contract. Interest rates are reviewed on a semi-annual basis for resetting.

The crediting rates and the rates earned for the contracts in the Guaranteed Interest Account for the years ended of December 31, 2024 and 2023 were 1.20% and 1.20%, respectively.

5. INFORMATION CERTIFIED BY THE CUSTODIAN

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Empower Trust Company, LLC, the custodian of the Plan, has certified as to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, and the supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) and the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2024.

6. TAX STATUS

During 2006, the Plan was officially granted the qualification from the Puerto Rico Treasury Department ("PRTD") to operate under the provisions of former section 1165(e) of the Puerto Rico Income Tax Code. Such qualification provides the tax-deferral and deduction features at the participants' and Plan Sponsors' level and ratifies such treatment since the Plan's inception. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Income

Tax Code and has no income subject to unrelated business income tax. Therefore, no provision for income taxes has been included in the Plan's financial statements.

**SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

In Puerto Rico, the tax laws permit examination of the Plan Sponsors' income tax returns for up to four years after the initial return is filed. The tax years of the Plan Sponsors with respect to the Plan that remain open for examination are from 2020 to 2024.

7. PLAN TERMINATION

Although it has not expressed any intention to do so, the Plan Sponsors have the right under the Plan to reduce, suspend or discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan terminates, the interest of each participating employee in the Plan shall be fully vested and such termination shall not reduce the interest of any participating employee, or their beneficiaries accrued under the Plan up to the date of such termination.

8. RISK AND UNCERTAINTIES

The Plan's investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investments and level of uncertainty related to changes in the values of investments, it is possible that changes in market values in the near term would materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits and the statement of changes in net assets available for benefits. Individual participant's accounts bear the risk of loss resulting from fluctuations in fund values.

9. PARTIES-IN-INTEREST

Certain Plan investments consist of funds administered by Empower Trust Company, LLC, the Plan's custodian and recordkeeper and therefore, these transactions qualify as allowable party-in-interest transactions. Other related parties consist of Super Automotive Products, Inc. as employers, directors, officers and employees of Super Automotive Products, Inc.

10. PROHIBITED TRANSACTIONS

During the year ended December 31, 2024, the Sponsor inadvertently failed to deposit participant deferral contributions totaling \$115,393 within the timeframe required by the Department of Labor (DOL). As of December 31, 2024, estimated lost earnings totaling \$873, calculated in accordance with DOL guidelines, remained pending remittance to the Plan Assets.

11. NON-DISCRIMINATION TESTS

For the years ended December 31, 2024 and 2023, the Plan passed the non-discrimination test, therefore, no corrective action deemed necessary.

SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

12. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

FASB's authoritative guidance for reporting purposes require participant loans to be classified as notes receivable from participants and measured at their unpaid principal balance plus any accrued but unpaid interest. However, notes receivable from participants are considered investments for Form 5500 reporting purposes. In addition, certain participant loans that are in the administrative process of becoming distributions.

The following is a reconciliation of Notes Receivable from participants balance per the financial statements to the Form 5500:

	2024
Notes receivable from participants per the financial statements	\$ 94,778
Less: deemed distributed loans	(8,179)
Notes receivable from participants per Form 5500	<u>\$ 86,599</u>

13. SUBSEQUENT EVENTS

The Plan Administrator evaluated subsequent events through October 7, 2025, the date on which the financial statements were available to be issued. As a result of this evaluation, no events requiring disclosure or adjustment to the financial statements as of December 31, 2024 have been identified.

SUPPLEMENTAL SCHEDULES

(See Independent Auditors' Report)

SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
EIN: 66-0175269 PLAN NO. 1
FORM 5500, SCHEDULE H, PART IV, LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2024

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
Pooled Separate Investment Accounts:				
	AMERICAN FUNDS AMERICAN BALANCED R4	Variable Annuities	**	\$ 289,362
	AMERICAN FUNDS CAPITAL WORLD GR&INC R4	Variable Annuities	**	3,943
*	EMPOWER INTERNATIONAL INDEX INV	Variable Annuities	**	6,959
*	EMPOWER S&P MID CAP 400 INDEX INV	Variable Annuities	**	11,876
*	EMPOWER S&P SMALLCAP 600 INDEX INV	Variable Annuities	**	13,014
	FIDELITY ADVISOR TOTAL BOND M	Variable Annuities	**	24,483
*	MASSMUTUAL 20/80 ALLOCATION ADMIN	Variable Annuities	**	2,268
*	MASSMUTUAL 40/60 ALLOCATION ADMIN	Variable Annuities	**	65,033
*	MASSMUTUAL 80/20 ALLOCATION ADMIN	Variable Annuities	**	328,625
*	MASSMUTUAL BLUE CHIP GROWTH ADM	Variable Annuities	**	25,838
*	MASSMUTUAL DIVERSIFIED VALUE ADM	Variable Annuities	**	13,131
*	MASSMUTUAL MID CAP GROWTH ADM	Variable Annuities	**	3,591
*	MASSMUTUAL OVERSEAS ADM	Variable Annuities	**	10,264
*	MASSMUTUAL RETIRESMART BY JPM 2020 ADM	Variable Annuities	**	96,151
*	MASSMUTUAL RETIRESMART BY JPM 2025 ADM	Variable Annuities	**	323,836
*	MASSMUTUAL RETIRESMART BY JPM 2030 ADM	Variable Annuities	**	472,600
*	MASSMUTUAL RETIRESMART BY JPM 2035 ADM	Variable Annuities	**	865,715
*	MASSMUTUAL RETIRESMART BY JPM 2040 ADM	Variable Annuities	**	821,880
*	MASSMUTUAL RETIRESMART BY JPM 2045 ADM	Variable Annuities	**	331,038
*	MASSMUTUAL RETIRESMART BY JPM 2050 ADM	Variable Annuities	**	148,968
*	MASSMUTUAL RETIRESMART BY JPM 2055 ADM	Variable Annuities	**	158,455
*	MASSMUTUAL RETIRESMART BY JPM 2060 ADM	Variable Annuities	**	48,069
*	MASSMUTUAL RETIRESMART BY JPM IN RET ADM	Variable Annuities	**	72,066
*	MASSMUTUAL SMALL CAP VAL EQ ADM	Variable Annuities	**	3,748
*	MM S&P 500 INDEX ADM	Variable Annuities	**	41,247
	PIMCO REAL RETURN ADMIN	Variable Annuities	**	24,893
	WELLS FARGO SPECIAL MID CAP VALUE ADMIN	Variable Annuities	**	4,149
		Total pooled separate investment accounts		4,211,202
*	GENERAL ACCOUNT	Fixed Annuities	**	43,581
		Participants loans with maturities ranging from 2025 to 2029 and interest rates ranging from 4.25% to 9.50%		94,778
				<u>\$ 4,349,561</u>

* Represents a party-in-interest as defined by ERISA.

** Cost is not required for participant-directed investments and therefore, is not included.

Note: The above data was prepared from information certified as complete and accurate by Empower Trust Company, LLC, the Plan's Custodian. During the year ended December 31, 2024, the Plan had, as defined by ERISA; (a) no obligations in default, and (b) no leases in default.

SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
EIN: 66-0175269 PLAN NO. 1
FORM 5500, SCHEDULE H, PART IV, LINE 4a
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

Participant Contributions Transferred Late to the Plan		Total than Constitute Nonexempt Prohibited Transactions			Total Fully Corrected under VFCP and PTE 2002-51
Check here <input checked="" type="checkbox"/> if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP		
December 31, 2021	\$ 27,973	\$ - [a]	\$ 27,973	\$ -	\$ -
December 31, 2022	\$ 11,775	\$ - [b]	\$ 11,775	\$ -	\$ -
December 31, 2023	\$ 103,758	\$ - [c]	\$ 103,758	\$ -	\$ -
December 31, 2024	\$ 115,393	\$ 115,393 [d]	\$ -	\$ -	\$ -

- (a) Participant contributions were remitted untimely for the year ended December 31, 2021. During fiscal year 2024, the Sponsor deposited the calculated lost earnings into the Plan Assets.
- (b) Participant contributions were remitted untimely for the year ended December 31, 2022. During fiscal year 2024, the Sponsor deposited the calculated lost earnings into the Plan Assets.
- (c) Participant contributions were remitted untimely for the year ended December 31, 2023. During fiscal year 2024, the Sponsor deposited the calculated lost earnings into the Plan Assets.
- (d) Participant contributions were remitted untimely for the year ended December 31, 2024. During fiscal year 2025, the Sponsor deposited \$301 of the calculated lost earnings into the Plan Assets.

SUPER AUTOMOTIVE PRODUCTS, INC. RETIREMENT PLAN
EIN: 66-0175269 PLAN NO. 1
FORM 5500, SCHEDULE H, PART IV, LINE 4i
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DECEMBER 31, 2024

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FORM 5500, SCHEDULE H, PART IV, LINE 4a
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

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	Check here <input type="checkbox"/> if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
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- (d) Participant contributions were remitted untimely for the year ended December 31, 2024. During fiscal year 2025, the Sponsor deposited \$301 of the calculated lost earnings into the Plan Assets.