

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 <h1 style="text-align: center;">2024</h1> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
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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.)
 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: 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
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1a Name of plan <u>HOME COMFORT ALLIANCE, LLC 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>HOME COMFORT ALLIANCE, LLC</u> <u>MM COMFORT SYSTEMS</u> <u>9680 153RD AVE NE</u> <u>REDMOND, WA 98052</u>	1c Effective date of plan <u>05/01/2001</u> 2b Employer Identification Number (EIN) <u>47-4982612</u> 2c Plan Sponsor's telephone number <u>425-881-7920</u> 2d Business code (see instructions) <u>238220</u>

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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2025	POLLY TSANG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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:		4b EIN 47-4982612	
a Sponsor's name MMCS, LLC		4d PN 001	
c Plan Name MM COMFORT SYSTEMS 401(K) PLAN			
5 Total number of participants at the beginning of the plan year	5	242	
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	6a(1)	208	
a(2) Total number of active participants at the end of the plan year	6a(2)	194	
b Retired or separated participants receiving benefits	6b	0	
c Other retired or separated participants entitled to future benefits	6c	36	
d Subtotal. Add lines 6a(2), 6b, and 6c	6d	230	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	2	
f Total. Add lines 6d and 6e	6f	232	
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	142	
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	131	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	10	
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:
 2F 2G 2J 2K 2T 3H 2E 3D

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

9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)	
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(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
(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"/> I (Financial Information – Small Plan)	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(4) <input checked="" type="checkbox"/> C (Service Provider Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)	(6) <input type="checkbox"/> G (Financial Transaction Schedules)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary			
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____			
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)			

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

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

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

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

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

Receipt Confirmation Code _____

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

A Name of plan HOME COMFORT ALLIANCE, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HOME COMFORT ALLIANCE, LLC	D Employer Identification Number (EIN) 47-4982612	

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

BRIGHTON JONES LLC

91-2007475

(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?
27	ADVISOR	28981	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)

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04-2647786

(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?
37 64 65	RECORDKEEPER	9930	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 HOME COMFORT ALLIANCE, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 HOME COMFORT ALLIANCE, LLC	D Employer Identification Number (EIN) 47-4982612

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	429765	299480
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	76988	93757
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5631940	6873349
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	6138693	7266586
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	6138693	7266586

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)	185044	
(B) Participants.....	2a(1)(B)	773314	
(C) Others (including rollovers).....	2a(1)(C)	51363	
(2) Noncash contributions.....	2a(2)	0	1009721
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	19264	24777
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	5513	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	142245
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	142245	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(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)	0	0
(B) Other.....	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		665023
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		1841766

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	617229	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		617229
f Corrective distributions (see instructions)	2f		57733
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	9930	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	28981	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		38911
j Total expenses. Add all expense amounts in column (b) and enter total	2j		713873

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1127893
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: CBIZ CPAS P.C.

(2) EIN: 43-1947695

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"/>	615672
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"/>	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<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 checked="" type="checkbox"/>	

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

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

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.	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 <u>HOME COMFORT ALLIANCE, LLC 401(K) 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>HOME COMFORT ALLIANCE, LLC</u>	D Employer Identification Number (EIN) <u>47-4982612</u>	

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

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

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

1	
---	--

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 04-6568107

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

HOME COMFORT ALLIANCE, LLC 401(K) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

DECEMBER 31, 2024 AND 2023



I N D E X

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Plan Administrator
Home Comfort Alliance, LLC 401(k) Plan
Redmond, Washington

Independent Auditors' Report

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

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

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

Management has obtained 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 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditors' 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 within one year after the date that the financial statements are issued or available to be issued.

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

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 section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 these financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4(a) - Schedule of delinquent participant contributions for the year ended December 31, 2024 and Schedule H, Line 4(i) - Schedule of assets (Held at End of Year) as of 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, 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

Home Comfort Alliance, LLC 401(k) Plan
Page 4

financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or are derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or are derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or are 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).

CBIZ CPAs P.C.

Bellevue, Washington
October 6, 2025

Home Comfort Alliance, LLC 401(k) Plan Statement of Net Assets Available for Benefits

December 31,	2024	2023
ASSETS		
Investments at fair value (see Note 4)	\$ 7,172,829	\$ 6,061,705
Receivables:		
Notes receivable from participants	93,757	76,988
Participants' contributions	-	37,079
Employer contributions	-	11,109
Total receivables	93,757	125,176
Total assets	7,266,586	6,186,881
LIABILITIES		
Excess contributions payable	33,997	57,733
Net assets available for benefits	\$ 7,232,589	\$ 6,129,148

Home Comfort Alliance, LLC 401(k) Plan

Statement of Changes in Net Assets
Available for Benefits

Years Ended December 31,	2024	2023
Investment income:		
Net appreciation in fair value of investments	\$ 665,023	\$ 743,406
Interest and dividend income	161,509	132,312
Total investment income	826,532	875,718
Interest income on notes receivable from participants	5,513	2,824
Contributions:		
Participants	736,235	846,165
Employer	173,935	283,347
Rollover	51,363	-
Total contributions	961,533	1,129,512
Total additions	1,793,578	2,008,054
Benefits paid to participants	617,229	356,126
Administrative expenses	38,911	33,799
Corrective distributions	33,997	57,733
Total deductions	690,137	447,658
NET INCREASE	1,103,441	1,560,396
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	6,129,148	4,568,752
End of year	\$ 7,232,589	\$ 6,129,148

Note 1 - DESCRIPTION OF PLAN

Effective September 23, 2024 the plan changed its name from MM Comfort Systems 401(k) Plan to Home Comfort Alliance, LLC 401(k) Plan. The following description of the Home Comfort Alliance, LLC 401(k) Plan (the "plan") provides only general information. Participants should refer to the plan document or Summary Plan Description for a more complete description of the plan's provisions, which are available from the plan administrator.

GENERAL

The plan is a defined contribution plan sponsored by Home Comfort Alliance, LLC ("the company") for the benefit of its full-time employees who have three months of service and are age 18 or older. Union employees and non-resident aliens with no U.S. based income are not eligible to participate in the plan. The plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

CONTRIBUTIONS

Each year, participants may contribute a percentage of annual compensation as pre-tax and Roth contributions, as defined in the plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Additionally, participants age 50 or older, who are making contributions to the plan, are allowed to make catch-up contributions as defined in the plan. Participants direct the investment of all contributions into various investment options offered by the plan.

The company contributes 75% of the first 4% of base compensation that a participant contributes to the plan. Additional amounts may be contributed at the option of the company. The company made matching contributions of \$173,935 and \$283,347 for the years ended December 31, 2024 and 2023, respectively.

Contributions are subject to certain Internal Revenue Code ("IRC") limitations.

PARTICIPANT INVESTMENT ACCOUNT OPTIONS

The plan currently offers various mutual funds and a money market fund as investment options for participants. Each investment option has its own investment strategy, which can be obtained through the prospectus of the respective fund. Participants may change their investment options at any time.

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and allocations of (a) the company's matching contributions and (b) plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VESTING

Participants' contributions plus actual earnings are 100% vested immediately. Employer contributions are subject to the following vesting schedule:

Years of Service	Vested %
1	20%
2	40%
3	60%
4	80%
5	100%

NOTES RECEIVABLE FROM PARTICIPANTS

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions.

PAYMENT OF BENEFITS

On termination of service due to death, disability or retirement, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account. For termination of service with vested benefits of at least \$1,000, but less than or equal to \$7,000, the account balance will be automatically distributed to an individual retirement account unless the participant or beneficiary elects to receive the distribution directly or to have the distribution paid directly to another eligible retirement plan before the plan year-end. If the participant's balance is less than \$1,000 upon termination, the balance will be paid in a lump-sum distribution.

HARDSHIP WITHDRAWALS

Participants are permitted to withdraw, in a single sum, the vested portion of their account balance under certain conditions. These conditions include unreimbursed medical expenses, the purchase of the participant's principal residence, the payment of post-secondary education tuition, the payment of funeral expenses or casualty losses (as defined by the IRC) or to prevent eviction or foreclosure from the participant's principal residence.

FORFEITED ACCOUNTS

Forfeitures of non-vested company contributions are used to pay any plan administrative expenses or offset future employer contributions. At December 31, 2024 and 2023, net assets include unallocated forfeitures of \$33,414 and \$100,537, respectively. For the years ended December 31, 2024 and 2023, forfeitures in the amount of \$81,723 and \$0, respectively, were used from forfeited nonvested accounts to pay plan expenses and offset company matching contributions.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements of the plan are prepared on the accrual method of accounting.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that

affect reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The plan administrator determines the plan's valuation policies utilizing information provided by the investment trustee. See Note 4 for discussion of fair value measurements.

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

NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

CONTRIBUTIONS

Contributions from plan participants and the matching contributions from the company are recorded in the year in which the participants' contributions are withheld from compensation.

EXCESS CONTRIBUTIONS PAYABLE

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Code are recorded as a liability with a corresponding increase to corrective distributions. The plan distributed the 2024 excess contributions to the applicable participants before March 15, 2025. The plan distributed the 2023 excess contributions to the applicable participants subsequent to March 15, 2024. The plan distributed the 2023 excess contributions to the applicable participants and any earnings or losses in April 2024.

PAYMENT OF BENEFITS

Benefits are recorded when paid.

ADMINISTRATIVE EXPENSES

Certain expenses of the plan are paid by the company and are not included in the statement of changes in net assets available for benefits. Expenses related to investment advisory and record keeping services for the plan are paid by the plan and are included in administrative expenses. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

SUBSEQUENT EVENTS

The plan has evaluated subsequent events through October 6, 2025, which is the date the financial statements were available to be issued. No significant matters were identified for disclosure during this evaluation.

Note 3 - INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee of the plan, has certified that the following data included in the accompanying financial statements and supplemental schedule are complete and accurate with respect to investments:

- Investments at fair value
- Notes receivable from participants
- Interest income on notes receivable from participants
- Net appreciation (depreciation) in fair value of investments
- Interest and dividend income
- Investments, as reflected in Schedule H, Line 4(i) - Schedule of assets (Held at End of Year)

The plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

Note 4 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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

Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to measurement.

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

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The mutual funds held by the plan are deemed to be actively traded.

Cash equivalents: Valued at the daily closing price as reported by the money market fund. The money market fund is a cash equivalent and required to publish their daily Net Asset Value ("NAV") and to transact at that price. The money market fund held by the plan is deemed to be actively traded.

The following tables set forth by level, within the fair value hierarchy, the plan's investments at fair value as of December 31:

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 6,873,349	\$ -	\$ -	\$ 6,873,349
Cash equivalents	299,480	-	-	299,480
Total assets in the fair value hierarchy	\$ 7,172,829	\$ -	\$ -	\$ 7,172,829

	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 5,631,940	\$ -	\$ -	\$ 5,631,940
Cash equivalents	429,765	-	-	429,765
Total assets in the fair value hierarchy	\$ 6,061,705	\$ -	\$ -	\$ 6,061,705

Note 5 - RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are units in funds managed by Fidelity Management Trust Company, trustee of the plan. Fees paid by the plan for investment management services are included in the net appreciation (depreciation) in fair value of investments. The plan made direct payments to an investment advisor of \$28,981 and \$24,129 for the years ended December 31, 2024 and 2023, respectively. The plan also made direct payments to a recordkeeper of \$9,930 and \$9,670 for the years ended December 31, 2024 and 2023, respectively. The plan administrators are also active participants in the plan. These transactions qualify as party-in-interest transactions.

Note 6 - PLAN TERMINATION

Although it has not expressed any intent to do so, the company has the right under the plan to discontinue its contributions at any time and to terminate the plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their employer contributions.

Note 7 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023 to Form 5500:

December 31,	2024	2023
Net assets available for benefits per the financial statements	\$ 7,232,589	\$ 6,129,148
Excess contributions payable	33,997	57,733
Employer contributions receivable	-	(11,109)
Participant contributions receivable	-	(37,079)
Net assets available for benefits per Schedule H of the Form 5500	\$ 7,266,586	\$ 6,138,693

The following is a reconciliation of contributions per the financial statements for the years ended December 31, 2024 and 2023 to Form 5500:

Years Ended December 31,	2024	2023
Contributions per the financial statements	\$ 961,533	\$ 1,129,512
Add contributions receivable at end of prior year	48,188	-
Less contributions receivable at end of current year	-	(48,188)
Contributions per Schedule H of the Form 5500	\$ 1,009,721	\$ 1,081,324

The following is a reconciliation of corrective distributions per the financial statements for the years ended December 31, 2024 and 2023 to corrective distributions per the Form 5500:

Years Ended December 31,	2024	2023
Excess contributions payable per the financial statements	\$ 33,997	\$ 57,733
Change in excess contributions payable	23,736	(5,446)
Corrective distributions per the Form 5500	\$ 57,733	\$ 52,287

Note 8 - TAX STATUS

The company has adopted a pre-approved plan document that has received an opinion letter from the Internal Revenue Service ("IRS") dated June 30, 2020, stating the form of the pre-approved plan document was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The 401k Committee believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 9 - RISKS, UNCERTAINTIES AND CONCENTRATIONS

The plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risk. Market risks include global events which could impact the value of investment securities, such as tariff impositions or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

At December 31, 2024, approximately 19% of the plan's investments were invested in Fidelity Freedom Index 2030 Investment Class Fund.

At December 31, 2023, approximately 17% and 15% of the plan's investments were invested in Fidelity Freedom Index 2030 Investment Class Fund and Fidelity Total Market Index Fund, respectively.

Note 10 - OTHER MATTERS

Defined contribution plans are required to remit employee contributions to the plan as soon as they can reasonably be segregated from the employer's general assets. Employee deferrals of \$615,672 were not remitted in a timely manner as defined by the Department of Labor for the plan year ended December 31, 2022. The company has remitted these delinquent employee contributions and remitted lost earnings in 2024.

SUPPLEMENTARY INFORMATION

Attachment to Form 5500

2024 Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions

Plan Name: Home Comfort Alliance, LLC 401(k) Plan EIN: 47-4982612 Plan Number: 001

Participant Contributions Transferred Late to the Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Check Here If Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contribution Pending Correction in VFCP	
<input checked="" type="checkbox"/>	\$ -	\$ -	\$ -	\$ 615,672

Attachment to Form 5500

2024 Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

Plan Name: Home Comfort Alliance, LLC 401(k) Plan EIN: 47-4982612 Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investments including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
*	Fidelity Freedom Index 2030 Fund Investor Class	Mutual Fund	**	\$ 1,410,617
*	Fidelity Total Market Index Fund	Mutual Fund	**	1,018,732
*	Fidelity Freedom Index 2045 Fund Investor Class	Mutual Fund	**	858,652
*	Fidelity Freedom Index 2040 Fund Investor Class	Mutual Fund	**	725,183
	DFA U.S. Core Equity I Portfolio Institutional Class	Mutual Fund	**	563,919
*	Fidelity Freedom Index 2035 Fund Investor Class	Mutual Fund	**	418,761
*	Fidelity Freedom Index 2050 Fund Investor Class	Mutual Fund	**	402,963
*	Fidelity Freedom Index 2055 Fund Investor Class	Mutual Fund	**	382,182
*	Fidelity Treasury Money Market Fund	Cash equivalents	**	299,480
*	Fidelity Freedom Index 2025 Fund Investor Class	Mutual Fund	**	231,706
*	Fidelity Freedom Index 2060 Fund Investor Class	Mutual Fund	**	214,999
	DFA U.S. Core Equity II Portfolio Institutional Class	Mutual Fund	**	114,352
*	Fidelity Freedom Index 2065 Fund Investor Class	Mutual Fund	**	92,727
*	Fidelity Us Bond Index Fund	Mutual Fund	**	89,153
	DFA International Core Equity Portfolio Institution	Mutual Fund	**	71,568
*	Fidelity Freedom Index 2020 Fund Investor Class	Mutual Fund	**	53,951
*	Fidelity Short-Term Bond Index Fund	Mutual Fund	**	43,518
	DFA Emerging Market Core Equity	Mutual Fund	**	43,292
	DFA Global Equity Portfolio Institutional Class	Mutual Fund	**	41,664
*	Fidelity International Index Fund	Mutual Fund	**	27,448
	Pimco Income Fund Institutional Class	Mutual Fund	**	26,174
	Pimco High Yield Fund Institutional Class	Mutual Fund	**	20,792
*	Fidelity Freedom Index Income Fund Investor Class	Mutual Fund	**	14,461
	DFA Global Real Estate Securities Portfolio	Mutual Fund	**	6,535
		Interest rates 7%, secured by vested balance, maturities		
*	Participant Loans	through April 2034	-0-	93,757
Total				\$ 7,266,586

* Party-in-interest as defined by ERISA.

** Cost information may be omitted for plan assets which are participant-directed.

The above data is based on information which has been certified as complete and accurate by Fidelity Management Trust Company, trustee.

HOME COMFORT ALLIANCE, LLC 401(K) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

DECEMBER 31, 2024 AND 2023



I N D E X

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Plan Administrator
Home Comfort Alliance, LLC 401(k) Plan
Redmond, Washington

Independent Auditors' Report

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

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

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

Management has obtained 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 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditors' 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 within one year after the date that the financial statements are issued or available to be issued.

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

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 section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 these financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4(a) - Schedule of delinquent participant contributions for the year ended December 31, 2024 and Schedule H, Line 4(i) - Schedule of assets (Held at End of Year) as of 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, 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

Home Comfort Alliance, LLC 401(k) Plan
Page 4

financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or are derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or are derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or are 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).

CBIZ CPAs P.C.

Bellevue, Washington
October 6, 2025

Home Comfort Alliance, LLC 401(k) Plan Statement of Net Assets Available for Benefits

December 31,	2024	2023
ASSETS		
Investments at fair value (see Note 4)	\$ 7,172,829	\$ 6,061,705
Receivables:		
Notes receivable from participants	93,757	76,988
Participants' contributions	-	37,079
Employer contributions	-	11,109
Total receivables	93,757	125,176
Total assets	7,266,586	6,186,881
LIABILITIES		
Excess contributions payable	33,997	57,733
Net assets available for benefits	\$ 7,232,589	\$ 6,129,148

Home Comfort Alliance, LLC 401(k) Plan

Statement of Changes in Net Assets
Available for Benefits

Years Ended December 31,	2024	2023
Investment income:		
Net appreciation in fair value of investments	\$ 665,023	\$ 743,406
Interest and dividend income	161,509	132,312
Total investment income	826,532	875,718
Interest income on notes receivable from participants	5,513	2,824
Contributions:		
Participants	736,235	846,165
Employer	173,935	283,347
Rollover	51,363	-
Total contributions	961,533	1,129,512
Total additions	1,793,578	2,008,054
Benefits paid to participants	617,229	356,126
Administrative expenses	38,911	33,799
Corrective distributions	33,997	57,733
Total deductions	690,137	447,658
NET INCREASE	1,103,441	1,560,396
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	6,129,148	4,568,752
End of year	\$ 7,232,589	\$ 6,129,148

Note 1 - DESCRIPTION OF PLAN

Effective September 23, 2024 the plan changed its name from MM Comfort Systems 401(k) Plan to Home Comfort Alliance, LLC 401(k) Plan. The following description of the Home Comfort Alliance, LLC 401(k) Plan (the "plan") provides only general information. Participants should refer to the plan document or Summary Plan Description for a more complete description of the plan's provisions, which are available from the plan administrator.

GENERAL

The plan is a defined contribution plan sponsored by Home Comfort Alliance, LLC ("the company") for the benefit of its full-time employees who have three months of service and are age 18 or older. Union employees and non-resident aliens with no U.S. based income are not eligible to participate in the plan. The plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

CONTRIBUTIONS

Each year, participants may contribute a percentage of annual compensation as pre-tax and Roth contributions, as defined in the plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Additionally, participants age 50 or older, who are making contributions to the plan, are allowed to make catch-up contributions as defined in the plan. Participants direct the investment of all contributions into various investment options offered by the plan.

The company contributes 75% of the first 4% of base compensation that a participant contributes to the plan. Additional amounts may be contributed at the option of the company. The company made matching contributions of \$173,935 and \$283,347 for the years ended December 31, 2024 and 2023, respectively.

Contributions are subject to certain Internal Revenue Code ("IRC") limitations.

PARTICIPANT INVESTMENT ACCOUNT OPTIONS

The plan currently offers various mutual funds and a money market fund as investment options for participants. Each investment option has its own investment strategy, which can be obtained through the prospectus of the respective fund. Participants may change their investment options at any time.

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and allocations of (a) the company's matching contributions and (b) plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VESTING

Participants' contributions plus actual earnings are 100% vested immediately. Employer contributions are subject to the following vesting schedule:

Years of Service	Vested %
1	20%
2	40%
3	60%
4	80%
5	100%

NOTES RECEIVABLE FROM PARTICIPANTS

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions.

PAYMENT OF BENEFITS

On termination of service due to death, disability or retirement, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account. For termination of service with vested benefits of at least \$1,000, but less than or equal to \$7,000, the account balance will be automatically distributed to an individual retirement account unless the participant or beneficiary elects to receive the distribution directly or to have the distribution paid directly to another eligible retirement plan before the plan year-end. If the participant's balance is less than \$1,000 upon termination, the balance will be paid in a lump-sum distribution.

HARDSHIP WITHDRAWALS

Participants are permitted to withdraw, in a single sum, the vested portion of their account balance under certain conditions. These conditions include unreimbursed medical expenses, the purchase of the participant's principal residence, the payment of post-secondary education tuition, the payment of funeral expenses or casualty losses (as defined by the IRC) or to prevent eviction or foreclosure from the participant's principal residence.

FORFEITED ACCOUNTS

Forfeitures of non-vested company contributions are used to pay any plan administrative expenses or offset future employer contributions. At December 31, 2024 and 2023, net assets include unallocated forfeitures of \$33,414 and \$100,537, respectively. For the years ended December 31, 2024 and 2023, forfeitures in the amount of \$81,723 and \$0, respectively, were used from forfeited nonvested accounts to pay plan expenses and offset company matching contributions.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements of the plan are prepared on the accrual method of accounting.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that

affect reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The plan administrator determines the plan's valuation policies utilizing information provided by the investment trustee. See Note 4 for discussion of fair value measurements.

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

NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

CONTRIBUTIONS

Contributions from plan participants and the matching contributions from the company are recorded in the year in which the participants' contributions are withheld from compensation.

EXCESS CONTRIBUTIONS PAYABLE

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Code are recorded as a liability with a corresponding increase to corrective distributions. The plan distributed the 2024 excess contributions to the applicable participants before March 15, 2025. The plan distributed the 2023 excess contributions to the applicable participants subsequent to March 15, 2024. The plan distributed the 2023 excess contributions to the applicable participants and any earnings or losses in April 2024.

PAYMENT OF BENEFITS

Benefits are recorded when paid.

ADMINISTRATIVE EXPENSES

Certain expenses of the plan are paid by the company and are not included in the statement of changes in net assets available for benefits. Expenses related to investment advisory and record keeping services for the plan are paid by the plan and are included in administrative expenses. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

SUBSEQUENT EVENTS

The plan has evaluated subsequent events through October 6, 2025, which is the date the financial statements were available to be issued. No significant matters were identified for disclosure during this evaluation.

Note 3 - INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee of the plan, has certified that the following data included in the accompanying financial statements and supplemental schedule are complete and accurate with respect to investments:

- Investments at fair value
- Notes receivable from participants
- Interest income on notes receivable from participants
- Net appreciation (depreciation) in fair value of investments
- Interest and dividend income
- Investments, as reflected in Schedule H, Line 4(i) - Schedule of assets (Held at End of Year)

The plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

Note 4 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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

Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to measurement.

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

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The mutual funds held by the plan are deemed to be actively traded.

Cash equivalents: Valued at the daily closing price as reported by the money market fund. The money market fund is a cash equivalent and required to publish their daily Net Asset Value ("NAV") and to transact at that price. The money market fund held by the plan is deemed to be actively traded.

The following tables set forth by level, within the fair value hierarchy, the plan's investments at fair value as of December 31:

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 6,873,349	\$ -	\$ -	\$ 6,873,349
Cash equivalents	299,480	-	-	299,480
Total assets in the fair value hierarchy	\$ 7,172,829	\$ -	\$ -	\$ 7,172,829

	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 5,631,940	\$ -	\$ -	\$ 5,631,940
Cash equivalents	429,765	-	-	429,765
Total assets in the fair value hierarchy	\$ 6,061,705	\$ -	\$ -	\$ 6,061,705

Note 5 - RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are units in funds managed by Fidelity Management Trust Company, trustee of the plan. Fees paid by the plan for investment management services are included in the net appreciation (depreciation) in fair value of investments. The plan made direct payments to an investment advisor of \$28,981 and \$24,129 for the years ended December 31, 2024 and 2023, respectively. The plan also made direct payments to a recordkeeper of \$9,930 and \$9,670 for the years ended December 31, 2024 and 2023, respectively. The plan administrators are also active participants in the plan. These transactions qualify as party-in-interest transactions.

Note 6 - PLAN TERMINATION

Although it has not expressed any intent to do so, the company has the right under the plan to discontinue its contributions at any time and to terminate the plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their employer contributions.

Note 7 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023 to Form 5500:

December 31,	2024	2023
Net assets available for benefits per the financial statements	\$ 7,232,589	\$ 6,129,148
Excess contributions payable	33,997	57,733
Employer contributions receivable	-	(11,109)
Participant contributions receivable	-	(37,079)
Net assets available for benefits per Schedule H of the Form 5500	\$ 7,266,586	\$ 6,138,693

The following is a reconciliation of contributions per the financial statements for the years ended December 31, 2024 and 2023 to Form 5500:

Years Ended December 31,	2024	2023
Contributions per the financial statements	\$ 961,533	\$ 1,129,512
Add contributions receivable at end of prior year	48,188	-
Less contributions receivable at end of current year	-	(48,188)
Contributions per Schedule H of the Form 5500	\$ 1,009,721	\$ 1,081,324

The following is a reconciliation of corrective distributions per the financial statements for the years ended December 31, 2024 and 2023 to corrective distributions per the Form 5500:

Years Ended December 31,	2024	2023
Excess contributions payable per the financial statements	\$ 33,997	\$ 57,733
Change in excess contributions payable	23,736	(5,446)
Corrective distributions per the Form 5500	\$ 57,733	\$ 52,287

Note 8 - TAX STATUS

The company has adopted a pre-approved plan document that has received an opinion letter from the Internal Revenue Service ("IRS") dated June 30, 2020, stating the form of the pre-approved plan document was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The 401k Committee believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 9 - RISKS, UNCERTAINTIES AND CONCENTRATIONS

The plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risk. Market risks include global events which could impact the value of investment securities, such as tariff impositions or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

At December 31, 2024, approximately 19% of the plan's investments were invested in Fidelity Freedom Index 2030 Investment Class Fund.

At December 31, 2023, approximately 17% and 15% of the plan's investments were invested in Fidelity Freedom Index 2030 Investment Class Fund and Fidelity Total Market Index Fund, respectively.

Note 10 - OTHER MATTERS

Defined contribution plans are required to remit employee contributions to the plan as soon as they can reasonably be segregated from the employer's general assets. Employee deferrals of \$615,672 were not remitted in a timely manner as defined by the Department of Labor for the plan year ended December 31, 2022. The company has remitted these delinquent employee contributions and remitted lost earnings in 2024.

SUPPLEMENTARY INFORMATION

Attachment to Form 5500

2024 Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions

Plan Name: Home Comfort Alliance, LLC 401(k) Plan EIN: 47-4982612 Plan Number: 001

Participant Contributions Transferred Late to the Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Check Here If Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contribution Pending Correction in VFCP	
<input checked="" type="checkbox"/>	\$ -	\$ -	\$ -	\$ 615,672

Attachment to Form 5500

2024 Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

Plan Name: Home Comfort Alliance, LLC 401(k) Plan EIN: 47-4982612 Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investments including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
*	Fidelity Freedom Index 2030 Fund Investor Class	Mutual Fund	**	\$ 1,410,617
*	Fidelity Total Market Index Fund	Mutual Fund	**	1,018,732
*	Fidelity Freedom Index 2045 Fund Investor Class	Mutual Fund	**	858,652
*	Fidelity Freedom Index 2040 Fund Investor Class	Mutual Fund	**	725,183
	DFA U.S. Core Equity I Portfolio Institutional Class	Mutual Fund	**	563,919
*	Fidelity Freedom Index 2035 Fund Investor Class	Mutual Fund	**	418,761
*	Fidelity Freedom Index 2050 Fund Investor Class	Mutual Fund	**	402,963
*	Fidelity Freedom Index 2055 Fund Investor Class	Mutual Fund	**	382,182
*	Fidelity Treasury Money Market Fund	Cash equivalents	**	299,480
*	Fidelity Freedom Index 2025 Fund Investor Class	Mutual Fund	**	231,706
*	Fidelity Freedom Index 2060 Fund Investor Class	Mutual Fund	**	214,999
	DFA U.S. Core Equity II Portfolio Institutional Class	Mutual Fund	**	114,352
*	Fidelity Freedom Index 2065 Fund Investor Class	Mutual Fund	**	92,727
*	Fidelity Us Bond Index Fund	Mutual Fund	**	89,153
	DFA International Core Equity Portfolio Institution	Mutual Fund	**	71,568
*	Fidelity Freedom Index 2020 Fund Investor Class	Mutual Fund	**	53,951
*	Fidelity Short-Term Bond Index Fund	Mutual Fund	**	43,518
	DFA Emerging Market Core Equity	Mutual Fund	**	43,292
	DFA Global Equity Portfolio Institutional Class	Mutual Fund	**	41,664
*	Fidelity International Index Fund	Mutual Fund	**	27,448
	Pimco Income Fund Institutional Class	Mutual Fund	**	26,174
	Pimco High Yield Fund Institutional Class	Mutual Fund	**	20,792
*	Fidelity Freedom Index Income Fund Investor Class	Mutual Fund	**	14,461
	DFA Global Real Estate Securities Portfolio	Mutual Fund	**	6,535
		Interest rates 7%, secured by vested balance, maturities		
*	Participant Loans	through April 2034	-0-	93,757
Total				\$ 7,266,586

* Party-in-interest as defined by ERISA.

** Cost information may be omitted for plan assets which are participant-directed.

The above data is based on information which has been certified as complete and accurate by Fidelity Management Trust Company, trustee.

HOME COMFORT ALLIANCE, LLC 401(K) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

DECEMBER 31, 2024 AND 2023



I N D E X

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Plan Administrator
Home Comfort Alliance, LLC 401(k) Plan
Redmond, Washington

Independent Auditors' Report

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

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

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

Management has obtained 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 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditors' 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 within one year after the date that the financial statements are issued or available to be issued.

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

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 section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 these financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4(a) - Schedule of delinquent participant contributions for the year ended December 31, 2024 and Schedule H, Line 4(i) - Schedule of assets (Held at End of Year) as of 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, 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

Home Comfort Alliance, LLC 401(k) Plan
Page 4

financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or are derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or are derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or are 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).

CBIZ CPAs P.C.

Bellevue, Washington
October 6, 2025

Home Comfort Alliance, LLC 401(k) Plan Statement of Net Assets Available for Benefits

December 31,	2024	2023
ASSETS		
Investments at fair value (see Note 4)	\$ 7,172,829	\$ 6,061,705
Receivables:		
Notes receivable from participants	93,757	76,988
Participants' contributions	-	37,079
Employer contributions	-	11,109
Total receivables	93,757	125,176
Total assets	7,266,586	6,186,881
LIABILITIES		
Excess contributions payable	33,997	57,733
Net assets available for benefits	\$ 7,232,589	\$ 6,129,148

Home Comfort Alliance, LLC 401(k) Plan

Statement of Changes in Net Assets
Available for Benefits

Years Ended December 31,	2024	2023
Investment income:		
Net appreciation in fair value of investments	\$ 665,023	\$ 743,406
Interest and dividend income	161,509	132,312
Total investment income	826,532	875,718
Interest income on notes receivable from participants	5,513	2,824
Contributions:		
Participants	736,235	846,165
Employer	173,935	283,347
Rollover	51,363	-
Total contributions	961,533	1,129,512
Total additions	1,793,578	2,008,054
Benefits paid to participants	617,229	356,126
Administrative expenses	38,911	33,799
Corrective distributions	33,997	57,733
Total deductions	690,137	447,658
NET INCREASE	1,103,441	1,560,396
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	6,129,148	4,568,752
End of year	\$ 7,232,589	\$ 6,129,148

Note 1 - DESCRIPTION OF PLAN

Effective September 23, 2024 the plan changed its name from MM Comfort Systems 401(k) Plan to Home Comfort Alliance, LLC 401(k) Plan. The following description of the Home Comfort Alliance, LLC 401(k) Plan (the "plan") provides only general information. Participants should refer to the plan document or Summary Plan Description for a more complete description of the plan's provisions, which are available from the plan administrator.

GENERAL

The plan is a defined contribution plan sponsored by Home Comfort Alliance, LLC ("the company") for the benefit of its full-time employees who have three months of service and are age 18 or older. Union employees and non-resident aliens with no U.S. based income are not eligible to participate in the plan. The plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

CONTRIBUTIONS

Each year, participants may contribute a percentage of annual compensation as pre-tax and Roth contributions, as defined in the plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Additionally, participants age 50 or older, who are making contributions to the plan, are allowed to make catch-up contributions as defined in the plan. Participants direct the investment of all contributions into various investment options offered by the plan.

The company contributes 75% of the first 4% of base compensation that a participant contributes to the plan. Additional amounts may be contributed at the option of the company. The company made matching contributions of \$173,935 and \$283,347 for the years ended December 31, 2024 and 2023, respectively.

Contributions are subject to certain Internal Revenue Code ("IRC") limitations.

PARTICIPANT INVESTMENT ACCOUNT OPTIONS

The plan currently offers various mutual funds and a money market fund as investment options for participants. Each investment option has its own investment strategy, which can be obtained through the prospectus of the respective fund. Participants may change their investment options at any time.

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contribution and allocations of (a) the company's matching contributions and (b) plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VESTING

Participants' contributions plus actual earnings are 100% vested immediately. Employer contributions are subject to the following vesting schedule:

Years of Service	Vested %
1	20%
2	40%
3	60%
4	80%
5	100%

NOTES RECEIVABLE FROM PARTICIPANTS

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the plan administrator. Principal and interest are paid ratably through payroll deductions.

PAYMENT OF BENEFITS

On termination of service due to death, disability or retirement, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account. For termination of service with vested benefits of at least \$1,000, but less than or equal to \$7,000, the account balance will be automatically distributed to an individual retirement account unless the participant or beneficiary elects to receive the distribution directly or to have the distribution paid directly to another eligible retirement plan before the plan year-end. If the participant's balance is less than \$1,000 upon termination, the balance will be paid in a lump-sum distribution.

HARDSHIP WITHDRAWALS

Participants are permitted to withdraw, in a single sum, the vested portion of their account balance under certain conditions. These conditions include unreimbursed medical expenses, the purchase of the participant's principal residence, the payment of post-secondary education tuition, the payment of funeral expenses or casualty losses (as defined by the IRC) or to prevent eviction or foreclosure from the participant's principal residence.

FORFEITED ACCOUNTS

Forfeitures of non-vested company contributions are used to pay any plan administrative expenses or offset future employer contributions. At December 31, 2024 and 2023, net assets include unallocated forfeitures of \$33,414 and \$100,537, respectively. For the years ended December 31, 2024 and 2023, forfeitures in the amount of \$81,723 and \$0, respectively, were used from forfeited nonvested accounts to pay plan expenses and offset company matching contributions.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements of the plan are prepared on the accrual method of accounting.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that

affect reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The plan administrator determines the plan's valuation policies utilizing information provided by the investment trustee. See Note 4 for discussion of fair value measurements.

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

NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

CONTRIBUTIONS

Contributions from plan participants and the matching contributions from the company are recorded in the year in which the participants' contributions are withheld from compensation.

EXCESS CONTRIBUTIONS PAYABLE

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Code are recorded as a liability with a corresponding increase to corrective distributions. The plan distributed the 2024 excess contributions to the applicable participants before March 15, 2025. The plan distributed the 2023 excess contributions to the applicable participants subsequent to March 15, 2024. The plan distributed the 2023 excess contributions to the applicable participants and any earnings or losses in April 2024.

PAYMENT OF BENEFITS

Benefits are recorded when paid.

ADMINISTRATIVE EXPENSES

Certain expenses of the plan are paid by the company and are not included in the statement of changes in net assets available for benefits. Expenses related to investment advisory and record keeping services for the plan are paid by the plan and are included in administrative expenses. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

SUBSEQUENT EVENTS

The plan has evaluated subsequent events through October 6, 2025, which is the date the financial statements were available to be issued. No significant matters were identified for disclosure during this evaluation.

Note 3 - INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee of the plan, has certified that the following data included in the accompanying financial statements and supplemental schedule are complete and accurate with respect to investments:

- Investments at fair value
- Notes receivable from participants
- Interest income on notes receivable from participants
- Net appreciation (depreciation) in fair value of investments
- Interest and dividend income
- Investments, as reflected in Schedule H, Line 4(i) - Schedule of assets (Held at End of Year)

The plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

Note 4 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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

Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to measurement.

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

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

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The mutual funds held by the plan are deemed to be actively traded.

Cash equivalents: Valued at the daily closing price as reported by the money market fund. The money market fund is a cash equivalent and required to publish their daily Net Asset Value ("NAV") and to transact at that price. The money market fund held by the plan is deemed to be actively traded.

The following tables set forth by level, within the fair value hierarchy, the plan's investments at fair value as of December 31:

	Investments at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 6,873,349	\$ -	\$ -	\$ 6,873,349
Cash equivalents	299,480	-	-	299,480
Total assets in the fair value hierarchy	\$ 7,172,829	\$ -	\$ -	\$ 7,172,829

	Investments at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 5,631,940	\$ -	\$ -	\$ 5,631,940
Cash equivalents	429,765	-	-	429,765
Total assets in the fair value hierarchy	\$ 6,061,705	\$ -	\$ -	\$ 6,061,705

Note 5 - RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are units in funds managed by Fidelity Management Trust Company, trustee of the plan. Fees paid by the plan for investment management services are included in the net appreciation (depreciation) in fair value of investments. The plan made direct payments to an investment advisor of \$28,981 and \$24,129 for the years ended December 31, 2024 and 2023, respectively. The plan also made direct payments to a recordkeeper of \$9,930 and \$9,670 for the years ended December 31, 2024 and 2023, respectively. The plan administrators are also active participants in the plan. These transactions qualify as party-in-interest transactions.

Note 6 - PLAN TERMINATION

Although it has not expressed any intent to do so, the company has the right under the plan to discontinue its contributions at any time and to terminate the plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their employer contributions.

Note 7 - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023 to Form 5500:

December 31,	2024	2023
Net assets available for benefits per the financial statements	\$ 7,232,589	\$ 6,129,148
Excess contributions payable	33,997	57,733
Employer contributions receivable	-	(11,109)
Participant contributions receivable	-	(37,079)
Net assets available for benefits per Schedule H of the Form 5500	\$ 7,266,586	\$ 6,138,693

The following is a reconciliation of contributions per the financial statements for the years ended December 31, 2024 and 2023 to Form 5500:

Years Ended December 31,	2024	2023
Contributions per the financial statements	\$ 961,533	\$ 1,129,512
Add contributions receivable at end of prior year	48,188	-
Less contributions receivable at end of current year	-	(48,188)
Contributions per Schedule H of the Form 5500	\$ 1,009,721	\$ 1,081,324

The following is a reconciliation of corrective distributions per the financial statements for the years ended December 31, 2024 and 2023 to corrective distributions per the Form 5500:

Years Ended December 31,	2024	2023
Excess contributions payable per the financial statements	\$ 33,997	\$ 57,733
Change in excess contributions payable	23,736	(5,446)
Corrective distributions per the Form 5500	\$ 57,733	\$ 52,287

Note 8 - TAX STATUS

The company has adopted a pre-approved plan document that has received an opinion letter from the Internal Revenue Service ("IRS") dated June 30, 2020, stating the form of the pre-approved plan document was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The 401k Committee believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 9 - RISKS, UNCERTAINTIES AND CONCENTRATIONS

The plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risk. Market risks include global events which could impact the value of investment securities, such as tariff impositions or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

At December 31, 2024, approximately 19% of the plan's investments were invested in Fidelity Freedom Index 2030 Investment Class Fund.

At December 31, 2023, approximately 17% and 15% of the plan's investments were invested in Fidelity Freedom Index 2030 Investment Class Fund and Fidelity Total Market Index Fund, respectively.

Note 10 - OTHER MATTERS

Defined contribution plans are required to remit employee contributions to the plan as soon as they can reasonably be segregated from the employer's general assets. Employee deferrals of \$615,672 were not remitted in a timely manner as defined by the Department of Labor for the plan year ended December 31, 2022. The company has remitted these delinquent employee contributions and remitted lost earnings in 2024.

SUPPLEMENTARY INFORMATION

Attachment to Form 5500

2024 Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions

Plan Name: Home Comfort Alliance, LLC 401(k) Plan EIN: 47-4982612 Plan Number: 001

Participant Contributions Transferred Late to the Plan	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
Check Here If Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contribution Pending Correction in VFCP	
<input checked="" type="checkbox"/>	\$ -	\$ -	\$ -	\$ 615,672

Attachment to Form 5500

2024 Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

Plan Name: Home Comfort Alliance, LLC 401(k) Plan EIN: 47-4982612 Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investments including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
*	Fidelity Freedom Index 2030 Fund Investor Class	Mutual Fund	**	\$ 1,410,617
*	Fidelity Total Market Index Fund	Mutual Fund	**	1,018,732
*	Fidelity Freedom Index 2045 Fund Investor Class	Mutual Fund	**	858,652
*	Fidelity Freedom Index 2040 Fund Investor Class	Mutual Fund	**	725,183
	DFA U.S. Core Equity I Portfolio Institutional Class	Mutual Fund	**	563,919
*	Fidelity Freedom Index 2035 Fund Investor Class	Mutual Fund	**	418,761
*	Fidelity Freedom Index 2050 Fund Investor Class	Mutual Fund	**	402,963
*	Fidelity Freedom Index 2055 Fund Investor Class	Mutual Fund	**	382,182
*	Fidelity Treasury Money Market Fund	Cash equivalents	**	299,480
*	Fidelity Freedom Index 2025 Fund Investor Class	Mutual Fund	**	231,706
*	Fidelity Freedom Index 2060 Fund Investor Class	Mutual Fund	**	214,999
	DFA U.S. Core Equity II Portfolio Institutional Class	Mutual Fund	**	114,352
*	Fidelity Freedom Index 2065 Fund Investor Class	Mutual Fund	**	92,727
*	Fidelity Us Bond Index Fund	Mutual Fund	**	89,153
	DFA International Core Equity Portfolio Institution	Mutual Fund	**	71,568
*	Fidelity Freedom Index 2020 Fund Investor Class	Mutual Fund	**	53,951
*	Fidelity Short-Term Bond Index Fund	Mutual Fund	**	43,518
	DFA Emerging Market Core Equity	Mutual Fund	**	43,292
	DFA Global Equity Portfolio Institutional Class	Mutual Fund	**	41,664
*	Fidelity International Index Fund	Mutual Fund	**	27,448
	Pimco Income Fund Institutional Class	Mutual Fund	**	26,174
	Pimco High Yield Fund Institutional Class	Mutual Fund	**	20,792
*	Fidelity Freedom Index Income Fund Investor Class	Mutual Fund	**	14,461
	DFA Global Real Estate Securities Portfolio	Mutual Fund	**	6,535
		Interest rates 7%, secured by vested balance, maturities		
*	Participant Loans	through April 2034	-0-	93,757
Total				\$ 7,266,586

* Party-in-interest as defined by ERISA.

** Cost information may be omitted for plan assets which are participant-directed.

The above data is based on information which has been certified as complete and accurate by Fidelity Management Trust Company, trustee.

