

Form 5500

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan, check here... D Check box if filing under: [X] Form 5558 [] automatic extension... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here...

Part II Basic Plan Information—enter all requested information

1a Name of plan: CHRISMAN EMPLOYEE BENEFIT PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 07/01/1995
2a Plan sponsor's name (employer, if for a single-employer plan): STORM PRODUCTS, INC.
2b Employer Identification Number (EIN): 87-0426089
2c Plan Sponsor's telephone number: 435-723-0403
2d Business code (see instructions): 339900

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

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

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

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

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	245
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	216
	6a(2)	200
	6b	0
	6c	26
	6d	226
	6e	1
	6f	227
	6g(1)	283
	6g(2)	227
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:
2A 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
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

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

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

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

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

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

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

Receipt Confirmation Code _____

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

A Name of plan CHRISMAN EMPLOYEE BENEFIT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 STORM PRODUCTS, INC.	D Employer Identification Number (EIN) 87-0426089	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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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)

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

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

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

(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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 CHRISMAN EMPLOYEE BENEFIT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 STORM PRODUCTS, INC.	D Employer Identification Number (EIN) 87-0426089

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	920039	984063
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	670572	514351
(2) U.S. Government securities	1c(2)	32394	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	283897	203012
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	10633217	12321998
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	12540119	14023424
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	0	1964
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	1964
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	12540119	14021460

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)	984063	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		984063
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	16475	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	17448	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		33923
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	832112	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		832112
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		606220
c Other income	2c		5450
d Total income. Add all income amounts in column (b) and enter total	2d		2461768

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	903893	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		903893
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	4605	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	71929	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		76534
j Total expenses. Add all expense amounts in column (b) and enter total	2j		980427

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1481341
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **ACUITY CPA ADVISOTRS**

(2) EIN: **84-3877574**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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

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

A Name of plan CHRISMAN EMPLOYEE BENEFIT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 STORM PRODUCTS, INC.	D Employer Identification Number (EIN) 87-0426089	

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

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

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

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 33-6134835

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 Q730151A.

CHRISMAN EMPLOYEE BENEFIT PLAN

Financial Statements

December 31, 2024 and 2023

CHRISMAN EMPLOYEE BENEFIT PLAN

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December 31, 2024 and 2023

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All statements of Chrisman Employee Benefit Plan, except those set forth above, are omitted as not applicable or not required.

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
the Chrisman Employee Benefit Plan

Opinion

We have audited the accompanying financial statements of Chrisman Employee Benefit Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Chrisman Employee Benefit Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Chrisman Employee Benefit 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 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.

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 Chrisman Employee Benefit Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Chrisman Employee Benefit 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 Chrisman Employee Benefit Plan's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but 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 has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, 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 information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Acuity CPA Advisors

Acuity CPA Advisors

Ogden, Utah

October 8, 2025

CHRISMAN EMPLOYEE BENEFIT PLAN
Statements of Net Assets Available for Benefits
December 31, 2024 and 2023

	2024	2023
ASSETS		
Investments at fair value:		
Cash, insured bank deposit & money market funds	\$ 514,351	\$ 1,156,585
Bonds	287,115	32,394
Mutual funds	12,034,883	10,147,205
	12,836,349	11,336,184
Receivables:		
Employer's contribution	984,063	920,039
Notes receivable from participants	203,012	283,896
Other receivable	-	-
	1,187,075	1,203,935
TOTAL ASSETS	14,023,424	12,540,119
LIABILITIES		
Loan Overpayment	1,964	-
TOTAL LIABILITIES	1,964	-
NET ASSETS AVAILABLE FOR BENEFITS	\$ 14,021,460	\$ 12,540,119

CHRISMAN EMPLOYEE BENEFIT PLAN
Statements of Changes in Net Assets Available For Benefits
Years Ended December 31, 2024 and 2023

	2024	2023
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ 1,441,226	\$ 1,407,661
Interest income on money market	\$ 16,475	
Interest income on notes receivable from participants	17,448	19,085
Other Income	2,556	-
	1,477,705	1,426,746
Contributions:		
Employer's	984,063	926,844
	984,063	926,844
TOTAL ADDITIONS	2,461,768	2,353,590
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid to participants	903,893	284,065
Administrative expenses	76,534	62,786
	980,427	346,851
TOTAL DEDUCTIONS	980,427	346,851
NET INCREASE (DECREASE)	1,481,341	2,006,739
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	12,540,119	10,533,380
END OF YEAR	\$ 14,021,460	\$ 12,540,119

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(1) Description of Plan

The following description of the Storm Products, Inc. (“Company”) Chrisman Employee Benefit Plan (“Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General:

The Plan is a defined contribution plan. As of January 1, 2022 the Plan covers all employees, age 18 years old or older, as soon as they are hired and as long as they are employed at the end of the Plan year. Prior to January 1, 2022 the Plan covered all full-time employees of the Plan who had at least one year of service and were age 21 or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Trustee oversees governance of the Plan. The Plan’s Investment Committee determines the appropriateness of the Plan’s investments, monitors investment performance, and reports to the Plan’s Trustee. The Company has contracted with the Sheakley Group to administer the Plan and has contracted with Edward Jones to hold the Plan’s investments.

Contributions:

Each year, the Company makes a discretionary contribution to the Plan. Whether any contribution will be made is determined on an annual basis. The Company will make a contribution based on a group allocation formula. Contributions are subject to certain statutory limitations.

Participant Accounts:

Each participant’s account is credited with the participant’s contribution and allocations of (a) the Company’s profit sharing contribution, (b) Plan earnings, and (c) forfeitures of terminated participants; non-vested accounts and charged with an allocation of any administrative expenses paid by the plan. 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 are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company contributions portion of their accounts plus earnings thereon is based on years of continuous service. A participant is 100% vested after three years of credited service.

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(1) Description of Plan - Continued

Plan Amendments:

The Plan was amended, effective January 1, 2010, to comply with the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). The Plan was restated effective January 1, 2022 to change the vesting schedule from 6 years to a 3 year cliff, to provide that employees are immediately eligible on their hire date, changed the age requirement from 21 years old to 18 years old, and changed the 1,000 hours requirement to no hours are required as long as the employee was employed the last day of the Plan year.

Payment of Benefits:

On termination of service due to death, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Accounts:

At December 31, 2024 and 2023, forfeited non-vested accounts totaled \$5,041 and \$6,806, respectively. These accounts will be reallocated to participants to reduce future employer contributions.

Loans:

The Plan allows for loans to be made to participants from funds available in the participant's account. Loans are subject to a strict set of rules established by law and must be approved by the Plan Administrator.

(2) Summary of Significant Accounting Policies

Date of Management's Review:

Subsequent events were evaluated through October 8, 2025, which is the date the financial statements were available to be issued.

Use of Estimates:

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from these estimates.

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(2) Summary of Significant Accounting Policies - Continued

Basis of Accounting:

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

Notes Receivable from Participants:

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2024 and 2023, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Investment Valuation and Income Recognition:

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

Payment of Benefits:

Benefits are recorded when paid.

Operating Expenses:

Fees relating to the investment and management of invested funds are paid by the Plan and are netted against the value of the transaction. Legal and accounting fees related to the Plan and the costs of administering the Plan are paid by the Company.

(3) Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. The Investment Committee determines the Plan's valuation policies. Although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(3) Fair Value Measurements - Continued

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs will be used only when Level 1 or Level 2 inputs are not available.

Level 1 Fair Value Measurements:

The fair values of corporate stocks, unit trusts, and mutual funds are based on the closing price reported in the active market where the individual securities are traded, when available.

Level 2 Fair Value Measurements:

The fair value of corporate bonds and U.S. government securities are valued using a market approach on yields currently available on comparable securities of issuers with similar credit ratings. The fair value of money market accounts is based on amortized cost or original cost plus accrued interest.

Level 3 Fair Value Measurements:

Level 3 inputs are unobservable and have the lowest priority. No level 3 inputs were used.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

Fair Value Measurements at the end of the Reporting Period Using:

<u>December 31, 2024</u>	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets <u>(Level 1)</u>	Significant Other Observable Inputs <u>(Level 2)</u>
Cash/Money Market	\$ 514,351	\$ -	\$ 514,351
Bonds	287,115	-	287,115
Mutual Funds	<u>12,034,883</u>	<u>12,034,883</u>	<u>-</u>
Total investments at fair value	<u>\$ 12,836,349</u>	<u>\$ 12,034,883</u>	<u>\$ 801,466</u>

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(3) Fair Value Measurements - Continued

Fair Value Measurements at the end of the Reporting Period Using:

<u>December 31, 2023</u>	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets <u>(Level 1)</u>	Significant Other Observable Inputs <u>(Level 2)</u>
Cash/Money Market	\$ 1,156,585	\$ -	\$ 1,156,585
Bonds	32,394	-	32,394
Mutual Funds	<u>10,147,205</u>	<u>10,147,205</u>	<u>-</u>
Total investments at fair value	<u>\$ 11,336,184</u>	<u>\$ 10,147,205</u>	<u>\$ 1,188,979</u>

(4) Investments

Investments that represent 5% or more of the Plan's net assets available for benefits are separately identified. As of December 31, 2024 and 2023 the Plan had one asset that represents over 5% of Plan's net assets available for benefits.

	<u>December 31, 2024</u>	<u>December 31, 2023</u>	
Cash/Money Market	\$ 514,351	\$ 1,156,585	*
Bonds	287,115	32,394	
Mutual Funds:			
American Mutual	772,155	635,462	*
Other	11,262,728	9,511,743	*
	<u>\$ 12,836,349</u>	<u>\$ 11,336,184</u>	

* Represents greater than 5% of the Plan's net assets available for benefits

(5) Reportable Transactions

For the years ended December 31, 2024 and 2023, there were no reportable transactions.

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(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 the Plan termination, participants will become 100% vested in their accounts. Any unallocated assets of the Plan should be allocated to participant accounts and distributed in such a manner as the Company may determine.

(7) Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated June 19, 2002, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2021.

(8) Risks and Uncertainties

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

(9) Related Party and Party in Interest Transactions

Bill and Barbara Chrisman are principal owners of the entities sponsoring the Plan in 2023. As of September 28, 2023, Babara Chrisman became the sole owner of the sponsoring entities. As participants in the Plan their contributions receivable were \$69,000 and \$66,000 as of December 31, 2024 and 2023, respectively. They also took distributions from the Plan that totaled \$17,241 and \$115,242 as of December 31, 2024 and 2023, respectively. As of December 31, 2024 and 2023 there were no prohibited transactions between Bill and Barbara Chrisman and the Plan.

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(10) New Accounting Guidance Implementation

Effective January 1, 2023, the Plan adopted ASU 2016-13, Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Plan adopted this new guidance utilizing the modified retrospective transition method. Topic 326 required measurement and recognition of expected versus incurred losses for financial assets held. Financial assets held by the Plan that are subject to ASU 2016-13 include notes receivable from participants. The adoption of this ASU did not have a material impact on the Plan's financial statements but did change how the allowance for credit losses is determined.

Supplementary Information

CHRISMAN EMPLOYEE BENEFIT PLAN

Taxpayer ID: 87-0426089

Plan #: 001

Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Cash, insured bank deposit & money market funds			
	Money Market	3.86% yield rate	514,351	514,351
	Bonds			
	U.S. Treasury Inflation Protected Securities	\$20,000 U.S. Treasury note; maturity date 01/15/2025; 2.37% interest	33,497	33,472
	U.S. Treasury Inflation Protected Securities	\$255,000 U.S. Treasury note; maturity date 09/15/2025; 3.5% interest	251,008	253,643
	Mutual Funds			
	American AMCAP	17,920 shares of stock	496,557	772,155
	American Bond Fund of America	30,269 shares of stock	373,313	337,200
	American Capital World Bond	2,748 shares of stock	52,112	42,903
	American Capital World Growth & Income	5,843 shares of stock	247,272	371,085
	American Developing World	11,077 shares of stock	100,393	116,975
	American Fundamental Investors	7,433 shares of stock	429,487	599,568
	American Income Fund of America	22,100 shares of stock	462,883	539,234
	American Mutual	12,969 shares of stock	465,375	715,135
	American New Perspective	3,516 shares of stock	144,511	218,343
	American New World	1,919 shares of stock	94,319	147,784
	American SMALLCAP World	1,924 shares of stock	86,856	132,515
	American Washington Mutual Investors	5,231 shares of stock	233,191	321,833
	Dodge & Cox Stock Fund	1,087 shares of stock	196,629	279,586
	Fidelity Advisor Total Bond	13,185 shares of stock	148,695	123,806
	Franklin Dynatech CI R6	1,274 shares of stock	151,911	236,648
	Franklin Growth Opportunities	4,361 shares of stock	185,943	252,293
	Franklin Low Duration Total Return CI R6	25,105 shares of stock	248,723	225,944
	Franklin Rising Dividends CI R6	2,975 shares of stock	164,087	264,368
	Franklin Small Cap Value	3,510 shares of stock	173,168	211,392
	Hartford Balanced Income	12,037 shares of stock	163,921	170,683
	Hartford Dividend & Growth	12,972 shares of stock	308,818	427,692
	Hartford International Growth	7,680 shares of stock	102,359	129,631

CHRISMAN EMPLOYEE BENEFIT PLAN

Taxpayer ID: 87-0426089

Plan #: 001

Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Mutual Funds - Continued			
	Hartford Midcap	7,072 shares of stock	202,276	192,651
	Hartford Strategic Income	37,190 shares of stock	299,725	290,823
	Hartford Total Return Bond	36,776 shares of stock	361,799	326,203
	Hartford World Bond	9,720 shares of stock	102,834	97,393
	Invesco Convertible Securities	5,680 shares of stock	129,236	135,592
	Invesco Corporate Bond	55,346 shares of stock	376,432	342,590
	Invesco Emerging Markets All Cap	2,536 shares of stock	79,149	82,491
	Invesco Growth and Income	9,178 shares of stock	196,430	196,419
	Invesco High Yield	18,267 shares of stock	68,657	64,665
	JPMorgan Core Plus Bond	26,559 shares of stock	211,425	189,097
	JPMorgan US Equity	5,692 shares of stock	133,462	142,243
	Lord Abbett Bond Debenture	50,555 shares of stock	379,480	358,438
	Lord Abbett Core Fixed Income	11,796 shares of stock	130,079	107,816
	Lord Abbett Fundamental Equity	18,331 shares of stock	249,033	281,374
	Lord Abbett Short Duration	71,366 shares of stock	299,937	276,187
	Lord Abbett Total Return	11,808 shares of stock	122,634	102,021
	Lord Abbett Value Opportunities	6,981 shares of stock	139,009	142,969
	MFS Growth	3,041 shares of stock	385,486	618,978
	Morgan Stanley Discovery	3,928 shares of stock	128,568	86,852
	Natixis Loomis Sayles	13,430 shares of stock	129,822	130,405
	T Rowe Price Blue Chip Growth	11,636 shares of stock	245,382	306,479
	Vanguard Mid Cap ETF	505 shares of stock	122,932	133,386
	Vanguard Total BD Market ETF	1,744 shares of stock	124,487	125,411
	Victory Sycamore Established Value	6,939 shares of stock	294,130	319,106
	Victory Sycamore Small Company Opportunity	4,309 shares of stock	206,870	202,813
	Wasatch Core Growth	1,586 shares of stock	129,985	145,708

CHRISMAN EMPLOYEE BENEFIT PLAN

Taxpayer ID: 87-0426089

Plan #: 001

Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
Participant Loans	Participant Loans	Participant Loans - 4.25 - 7.25% interest rate	-	203,012
Total of Assets (Held at End of Year)			<u>\$ 11,078,638</u>	<u>\$ 13,039,361</u>

CHRISMAN EMPLOYEE BENEFIT PLAN

Financial Statements

December 31, 2024 and 2023

CHRISMAN EMPLOYEE BENEFIT PLAN

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December 31, 2024 and 2023

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All statements of Chrisman Employee Benefit Plan, except those set forth above, are omitted as not applicable or not required.

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
the Chrisman Employee Benefit Plan

Opinion

We have audited the accompanying financial statements of Chrisman Employee Benefit Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Chrisman Employee Benefit Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Chrisman Employee Benefit 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 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.

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 Chrisman Employee Benefit Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Chrisman Employee Benefit 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 Chrisman Employee Benefit Plan's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but 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 has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, 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 information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Acuity CPA Advisors

Acuity CPA Advisors

Ogden, Utah

October 8, 2025

CHRISMAN EMPLOYEE BENEFIT PLAN
Statements of Net Assets Available for Benefits
December 31, 2024 and 2023

	2024	2023
ASSETS		
Investments at fair value:		
Cash, insured bank deposit & money market funds	\$ 514,351	\$ 1,156,585
Bonds	287,115	32,394
Mutual funds	12,034,883	10,147,205
	12,836,349	11,336,184
Receivables:		
Employer's contribution	984,063	920,039
Notes receivable from participants	203,012	283,896
Other receivable	-	-
	1,187,075	1,203,935
TOTAL ASSETS	14,023,424	12,540,119
 LIABILITIES		
Loan Overpayment	1,964	-
TOTAL LIABILITIES	1,964	-
NET ASSETS AVAILABLE FOR BENEFITS	\$ 14,021,460	\$ 12,540,119

CHRISMAN EMPLOYEE BENEFIT PLAN
Statements of Changes in Net Assets Available For Benefits
Years Ended December 31, 2024 and 2023

	2024	2023
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ 1,441,226	\$ 1,407,661
Interest income on money market	\$ 16,475	
Interest income on notes receivable from participants	17,448	19,085
Other Income	2,556	-
	<u>1,477,705</u>	<u>1,426,746</u>
Contributions:		
Employer's	984,063	926,844
	<u>984,063</u>	<u>926,844</u>
TOTAL ADDITIONS	<u>2,461,768</u>	<u>2,353,590</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits paid to participants	903,893	284,065
Administrative expenses	76,534	62,786
	<u>980,427</u>	<u>346,851</u>
TOTAL DEDUCTIONS	<u>980,427</u>	<u>346,851</u>
NET INCREASE (DECREASE)	1,481,341	2,006,739
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>12,540,119</u>	<u>10,533,380</u>
END OF YEAR	<u>\$ 14,021,460</u>	<u>\$ 12,540,119</u>

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(1) Description of Plan

The following description of the Storm Products, Inc. (“Company”) Chrisman Employee Benefit Plan (“Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General:

The Plan is a defined contribution plan. As of January 1, 2022 the Plan covers all employees, age 18 years old or older, as soon as they are hired and as long as they are employed at the end of the Plan year. Prior to January 1, 2022 the Plan covered all full-time employees of the Plan who had at least one year of service and were age 21 or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Trustee oversees governance of the Plan. The Plan’s Investment Committee determines the appropriateness of the Plan’s investments, monitors investment performance, and reports to the Plan’s Trustee. The Company has contracted with the Sheakley Group to administer the Plan and has contracted with Edward Jones to hold the Plan’s investments.

Contributions:

Each year, the Company makes a discretionary contribution to the Plan. Whether any contribution will be made is determined on an annual basis. The Company will make a contribution based on a group allocation formula. Contributions are subject to certain statutory limitations.

Participant Accounts:

Each participant’s account is credited with the participant’s contribution and allocations of (a) the Company’s profit sharing contribution, (b) Plan earnings, and (c) forfeitures of terminated participants; non-vested accounts and charged with an allocation of any administrative expenses paid by the plan. 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 are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company contributions portion of their accounts plus earnings thereon is based on years of continuous service. A participant is 100% vested after three years of credited service.

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(1) Description of Plan - Continued

Plan Amendments:

The Plan was amended, effective January 1, 2010, to comply with the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). The Plan was restated effective January 1, 2022 to change the vesting schedule from 6 years to a 3 year cliff, to provide that employees are immediately eligible on their hire date, changed the age requirement from 21 years old to 18 years old, and changed the 1,000 hours requirement to no hours are required as long as the employee was employed the last day of the Plan year.

Payment of Benefits:

On termination of service due to death, disability or retirement, a participant may elect to receive an amount equal to the value of the participant's vested interest in his or her account in a lump-sum amount. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Accounts:

At December 31, 2024 and 2023, forfeited non-vested accounts totaled \$5,041 and \$6,806, respectively. These accounts will be reallocated to participants to reduce future employer contributions.

Loans:

The Plan allows for loans to be made to participants from funds available in the participant's account. Loans are subject to a strict set of rules established by law and must be approved by the Plan Administrator.

(2) Summary of Significant Accounting Policies

Date of Management's Review:

Subsequent events were evaluated through October 8, 2025, which is the date the financial statements were available to be issued.

Use of Estimates:

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from these estimates.

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(2) Summary of Significant Accounting Policies - Continued

Basis of Accounting:

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

Notes Receivable from Participants:

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2024 and 2023, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Investment Valuation and Income Recognition:

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

Payment of Benefits:

Benefits are recorded when paid.

Operating Expenses:

Fees relating to the investment and management of invested funds are paid by the Plan and are netted against the value of the transaction. Legal and accounting fees related to the Plan and the costs of administering the Plan are paid by the Company.

(3) Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. The Investment Committee determines the Plan's valuation policies. Although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(3) Fair Value Measurements - Continued

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs will be used only when Level 1 or Level 2 inputs are not available.

Level 1 Fair Value Measurements:

The fair values of corporate stocks, unit trusts, and mutual funds are based on the closing price reported in the active market where the individual securities are traded, when available.

Level 2 Fair Value Measurements:

The fair value of corporate bonds and U.S. government securities are valued using a market approach on yields currently available on comparable securities of issuers with similar credit ratings. The fair value of money market accounts is based on amortized cost or original cost plus accrued interest.

Level 3 Fair Value Measurements:

Level 3 inputs are unobservable and have the lowest priority. No level 3 inputs were used.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

Fair Value Measurements at the end of the Reporting Period Using:

<u>December 31, 2024</u>	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets <u>(Level 1)</u>	Significant Other Observable Inputs <u>(Level 2)</u>
Cash/Money Market	\$ 514,351	\$ -	\$ 514,351
Bonds	287,115	-	287,115
Mutual Funds	<u>12,034,883</u>	<u>12,034,883</u>	<u>-</u>
Total investments at fair value	<u>\$ 12,836,349</u>	<u>\$ 12,034,883</u>	<u>\$ 801,466</u>

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(3) Fair Value Measurements - Continued

Fair Value Measurements at the end of the Reporting Period Using:

<u>December 31, 2023</u>	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets <u>(Level 1)</u>	Significant Other Observable Inputs <u>(Level 2)</u>
Cash/Money Market	\$ 1,156,585	\$ -	\$ 1,156,585
Bonds	32,394	-	32,394
Mutual Funds	<u>10,147,205</u>	<u>10,147,205</u>	<u>-</u>
Total investments at fair value	<u>\$ 11,336,184</u>	<u>\$ 10,147,205</u>	<u>\$ 1,188,979</u>

(4) Investments

Investments that represent 5% or more of the Plan's net assets available for benefits are separately identified. As of December 31, 2024 and 2023 the Plan had one asset that represents over 5% of Plan's net assets available for benefits.

	<u>December 31, 2024</u>	<u>December 31, 2023</u>	
Cash/Money Market	\$ 514,351	\$ 1,156,585	*
Bonds	287,115	32,394	
Mutual Funds:			
American Mutual	772,155	635,462	*
Other	<u>11,262,728</u>	<u>9,511,743</u>	*
	<u>\$ 12,836,349</u>	<u>\$ 11,336,184</u>	

* Represents greater than 5% of the Plan's net assets available for benefits

(5) Reportable Transactions

For the years ended December 31, 2024 and 2023, there were no reportable transactions.

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(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 the Plan termination, participants will become 100% vested in their accounts. Any unallocated assets of the Plan should be allocated to participant accounts and distributed in such a manner as the Company may determine.

(7) Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated June 19, 2002, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2021.

(8) Risks and Uncertainties

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

(9) Related Party and Party in Interest Transactions

Bill and Barbara Chrisman are principal owners of the entities sponsoring the Plan in 2023. As of September 28, 2023, Babara Chrisman became the sole owner of the sponsoring entities. As participants in the Plan their contributions receivable were \$69,000 and \$66,000 as of December 31, 2024 and 2023, respectively. They also took distributions from the Plan that totaled \$17,241 and \$115,242 as of December 31, 2024 and 2023, respectively. As of December 31, 2024 and 2023 there were no prohibited transactions between Bill and Barbara Chrisman and the Plan.

CHRISMAN EMPLOYEE BENEFIT PLAN

Notes to Financial Statements

December 31, 2024 and 2023

(10) New Accounting Guidance Implementation

Effective January 1, 2023, the Plan adopted ASU 2016-13, Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, as amended, which modifies the measurement of expected credit losses on certain financial instruments. The Plan adopted this new guidance utilizing the modified retrospective transition method. Topic 326 required measurement and recognition of expected versus incurred losses for financial assets held. Financial assets held by the Plan that are subject to ASU 2016-13 include notes receivable from participants. The adoption of this ASU did not have a material impact on the Plan's financial statements but did change how the allowance for credit losses is determined.

Supplementary Information

CHRISMAN EMPLOYEE BENEFIT PLAN

Taxpayer ID: 87-0426089

Plan #: 001

Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2024

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	Money Market	3.86% yield rate	514,351	514,351
	Bonds			
	U.S. Treasury Inflation Protected Securities	\$20,000 U.S. Treasury note; maturity date 01/15/2025; 2.37% interest	33,497	33,472
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CHRISMAN EMPLOYEE BENEFIT PLAN

Taxpayer ID: 87-0426089

Plan #: 001

Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Mutual Funds - Continued			
	Hartford Midcap	7,072 shares of stock	202,276	192,651
	Hartford Strategic Income	37,190 shares of stock	299,725	290,823
	Hartford Total Return Bond	36,776 shares of stock	361,799	326,203
	Hartford World Bond	9,720 shares of stock	102,834	97,393
	Invesco Convertible Securities	5,680 shares of stock	129,236	135,592
	Invesco Corporate Bond	55,346 shares of stock	376,432	342,590
	Invesco Emerging Markets All Cap	2,536 shares of stock	79,149	82,491
	Invesco Growth and Income	9,178 shares of stock	196,430	196,419
	Invesco High Yield	18,267 shares of stock	68,657	64,665
	JPMorgan Core Plus Bond	26,559 shares of stock	211,425	189,097
	JPMorgan US Equity	5,692 shares of stock	133,462	142,243
	Lord Abbett Bond Debenture	50,555 shares of stock	379,480	358,438
	Lord Abbett Core Fixed Income	11,796 shares of stock	130,079	107,816
	Lord Abbett Fundamental Equity	18,331 shares of stock	249,033	281,374
	Lord Abbett Short Duration	71,366 shares of stock	299,937	276,187
	Lord Abbett Total Return	11,808 shares of stock	122,634	102,021
	Lord Abbett Value Opportunities	6,981 shares of stock	139,009	142,969
	MFS Growth	3,041 shares of stock	385,486	618,978
	Morgan Stanley Discovery	3,928 shares of stock	128,568	86,852
	Natixis Loomis Sayles	13,430 shares of stock	129,822	130,405
	T Rowe Price Blue Chip Growth	11,636 shares of stock	245,382	306,479
	Vanguard Mid Cap ETF	505 shares of stock	122,932	133,386
	Vanguard Total BD Market ETF	1,744 shares of stock	124,487	125,411
	Victory Sycamore Established Value	6,939 shares of stock	294,130	319,106
	Victory Sycamore Small Company Opportunity	4,309 shares of stock	206,870	202,813
	Wasatch Core Growth	1,586 shares of stock	129,985	145,708

CHRISMAN EMPLOYEE BENEFIT PLAN

Taxpayer ID: 87-0426089

Plan #: 001

Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Participant Loans			
	Participant Loans	Participant Loans - 4.25 - 7.25% interest rate	-	203,012
	Total of Assets (Held at End of Year)		<u>\$ 11,078,638</u>	<u>\$ 13,039,361</u>