

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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 COMFORT SYSTEMS USA, INC. 401(K) PLAN
1b Three-digit plan number (PN) 001
1c Effective date of plan 10/01/1998
2a Plan sponsor's name (employer, if for a single-employer plan) COMFORT SYSTEMS USA, INC.
2b Employer Identification Number (EIN) 76-0526487
2c Plan Sponsor's telephone number 832-840-0345
2d Business code (see instructions) 236200

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

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

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

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	21577
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)	14682
	6a(2)	18367
	6b	231
	6c	3985
	6d	22583
	6e	149
	6f	22732
	6g(1)	19960
6g(2)	20272	
6h	869	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

a Pension Schedules

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

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached 1
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

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

<p>A Name of plan COMFORT SYSTEMS USA, INC. 401(K) PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 COMFORT SYSTEMS USA, INC.</p>	<p>D Employer Identification Number (EIN) 76-0526487</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
EMPOWER ANNUITY INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	556180-01	3809	01/01/2024	12/31/2024

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

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

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

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

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

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

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

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

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

Part II	Investment and Annuity Contract Information	
	Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.	
4	Current value of plan's interest under this contract in the general account at year end	4 92589954
5	Current value of plan's interest under this contract in separate accounts at year end.....	5 159041748
6	Contracts With Allocated Funds:	
a	State the basis of premium rates ▶	
b	Premiums paid to carrier	6b
c	Premiums due but unpaid at the end of the year	6c
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d
e	Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)	
a	Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input checked="" type="checkbox"/> other ▶ GROUP ANNUITY CONTRACT	
b	Balance at the end of the previous year	7b 100047477
c	Additions: (1) Contributions deposited during the year	7c(1) 8127733
	(2) Dividends and credits.....	7c(2)
	(3) Interest credited during the year.....	7c(3) 1964745
	(4) Transferred from separate account	7c(4) 11587880
	(5) Other (specify below)..... ▶ LOAN REPAYMENT, FORFEITURE	7c(5) 3338463
	(6) Total additions	7c(6) 25018821
d	Total of balance and additions (add lines 7b and 7c(6))	7d 125066298
e	Deductions:	
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1) 16527881
	(2) Administration charge made by carrier.....	7e(2) 245134
	(3) Transferred to separate account	7e(3) 15701429
	(4) Other (specify below)..... ▶	7e(4)
(5) Total deductions	7e(5) 32474444	
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f 92591854

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

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

A Name of plan COMFORT SYSTEMS USA, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COMFORT SYSTEMS USA, INC.	D Employer Identification Number (EIN) 76-0526487	

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

EMPOWER ANNUITY INSURANCE COMPANY

06-1050034

(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)

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	612103	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

LPL FINANCIAL

PO BOX 502533
SAN DIEGO CA, CA 92150

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	18000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

MELTON & MELTON LLP

6002 ROGERDALE STE 200
HOUSTON TX
HOUSTON, TX 77072

(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?
10	AUDITOR	15000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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)

ONE DIGITAL TOPCO LLC DBA

RESOURCES INVESTMENT ADV
PO BOX 735399
DALLAS TX, TX 75373

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	1500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

EMPOWER FINANCIAL SERVICES, INC.

8515 E ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

84-0965407

(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?
33 59 72	NONE	80	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u>	
A Name of plan <u>COMFORT SYSTEMS USA, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>COMFORT SYSTEMS USA, INC.</u>	D Employer Identification Number (EIN) <u>76-0526487</u>

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>THE VANGUARD TARGET RETIRE 2045 TRU</u>		
b Name of sponsor of entity listed in (a): <u>VANGUARD COLLECTIVE INVESTMENT TRUST FUNDS</u>		
c EIN-PN <u>90-6083972-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>65259124</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>THE VANGUARD TARGET RETIRE 2055 TRU</u>		
b Name of sponsor of entity listed in (a): <u>VANGUARD COLLECTIVE INVESTMENT TRUST FUNDS</u>		
c EIN-PN <u>27-6715091-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>40464572</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>THE VANGUARD TARGET RETIRE 2050 TRU</u>		
b Name of sponsor of entity listed in (a): <u>VANGUARD COLLECTIVE INVESTMENT TRUST FUNDS</u>		
c EIN-PN <u>90-6083970-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>58218178</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>THE VANGUARD TARGET RETIRE 2040 TRU</u>		
b Name of sponsor of entity listed in (a): <u>VANGUARD COLLECTIVE INVESTMENT TRUST FUNDS</u>		
c EIN-PN <u>90-6083974-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>72943098</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>THE VANGUARD TARGET RETIRE 2020 TRU</u>		
b Name of sponsor of entity listed in (a): <u>VANGUARD COLLECTIVE INVESTMENT TRUST FUNDS</u>		
c EIN-PN <u>90-6083982-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>19462594</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>THE VANGUARD TARGET RETIRE 2065 TRU</u>		
b Name of sponsor of entity listed in (a): <u>VANGUARD COLLECTIVE INVESTMENT TRUST FUNDS</u>		
c EIN-PN <u>82-6194314-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>14586125</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>THE VANGUARD TARGET RETIRE 2025 TRU</u>		
b Name of sponsor of entity listed in (a): <u>VANGUARD COLLECTIVE INVESTMENT TRUST FUNDS</u>		
c EIN-PN <u>90-6083980-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>55591453</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: THE VANGUARD TARGET RETIRE 2030 TRU			
b Name of sponsor of entity listed in (a): VANGUARD COLLECTIVE INVESTMENT TRUST FUNDS			
c EIN-PN 90-6083978-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	81937032
a Name of MTIA, CCT, PSA, or 103-12 IE: THE VANGUARD TARGET RETIRE 2060 TRU			
b Name of sponsor of entity listed in (a): VANGUARD COLLECTIVE INVESTMENT TRUST FUNDS			
c EIN-PN 45-3799419-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	25685429
a Name of MTIA, CCT, PSA, or 103-12 IE: THE VANGUARD TARGET RETIRE INCM TRU			
b Name of sponsor of entity listed in (a): VANGUARD COLLECTIVE INVESTMENT TRUST FUNDS			
c EIN-PN 90-6083967-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	10739554
a Name of MTIA, CCT, PSA, or 103-12 IE: VAN TGT RETIRE 2070 TRUST II			
b Name of sponsor of entity listed in (a): VANGUARD			
c EIN-PN 87-7039453-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2657108
a Name of MTIA, CCT, PSA, or 103-12 IE: THE VANGUARD TARGET RETIRE 2035 TRU			
b Name of sponsor of entity listed in (a): VANGUARD COLLECTIVE INVESTMENT TRUST FUNDS			
c EIN-PN 90-6083976-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	77815105
a Name of MTIA, CCT, PSA, or 103-12 IE: LG CAP GRW II (MGD BY ALLIANCEBERNS			
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY			
c EIN-PN 06-1050034-128	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	130947868
a Name of MTIA, CCT, PSA, or 103-12 IE: INTNL BLEND (SUB-ADV BY WELLINGTON			
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY			
c EIN-PN 06-1050034-349	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	18433944
a Name of MTIA, CCT, PSA, or 103-12 IE: DAY ONE INCOMEFLEX TARGET BALANCED			
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY			
c EIN-PN 06-1050034-697	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	242650
a Name of MTIA, CCT, PSA, or 103-12 IE: CORE PLUS BOND / PGIM FUND			
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY			
c EIN-PN 06-1050034-299	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	9417286
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR STABLE VALUE PORT			
b Name of sponsor of entity listed in (a): FIDELITY ADVISOR			
c EIN-PN 04-3022712-026	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	498699

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan COMFORT SYSTEMS USA, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 COMFORT SYSTEMS USA, INC.	D Employer Identification Number (EIN) 76-0526487

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
a Total noninterest-bearing cash	1a	300000	1708
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	3208526	3037637
(2) Participant contributions	1b(2)	2296227	2979357
(3) Other	1b(3)	0	8329599
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	15921449	19143390
(9) Value of interest in common/collective trusts	1c(9)	422619076	525858071
(10) Value of interest in pooled separate accounts	1c(10)	132526488	159041748
(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)	263343462	308283797
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	100047477	92589954
(15) Other	1c(15)	984600	2098371

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	941247305	1121363632
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	941247305	1121363632

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)	28393746	
(B) Participants.....	2a(1)(B)	69198913	
(C) Others (including rollovers).....	2a(1)(C)	6911713	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		104504372
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	1278599	
(F) Other.....	2b(1)(F)	1962848	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3241447
(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)	22091669	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		22091669
(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)		51933963
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		28569194
(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)		15770254
c Other income	2c		333022
d Total income. Add all income amounts in column (b) and enter total.....	2d		226443921

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	105977046	
(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)		105977046
f Corrective distributions (see instructions)	2f		578
g Certain deemed distributions of participant loans (see instructions).....	2g		612344
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	612103	
(4) IQPA audit fees	2i(4)	15000	
(5) Investment advisory and investment management fees	2i(5)	19500	
(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)		646603
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		107236571

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		119207350
l Transfers of assets:			
(1) To this plan.....	2l(1)		60908977
(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: MELTON & MELTON LLP

(2) EIN: 74-1550819

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:

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.)

	Yes	No	Amount
4a	X		248558

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.)

4b		X	
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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.)

4c		X	
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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.)

4d		X	
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e Was this plan covered by a fidelity bond?

4e	X		10000000
-----------	---	--	----------

f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?

4f		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?

4g		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?

4h		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.)

4i	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.)

4j		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?

4k		X	
-----------	--	---	--

l Has the plan failed to provide any benefit when due under the plan?

4l		X	
-----------	--	---	--

m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)

4m		X	
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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.

4n			
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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 COMFORT SYSTEMS USA, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COMFORT SYSTEMS USA, INC.	D Employer Identification Number (EIN) 76-0526487	

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

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

1		0
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2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 20-3691708

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	
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Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 09 / 22 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q703902A.

COMFORT SYSTEMS USA, INC.
401(k) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF
DECEMBER 31, 2024 AND 2023
AND INDEPENDENT AUDITOR'S REPORT



MELTON & MELTON, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

COMFORT SYSTEMS USA, INC. 401(k) PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Investment Committee of
Comfort Systems USA, Inc. 401(k) Plan

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

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

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

Management has obtained certifications from qualified institutions as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

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

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

In our opinion:

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

Melton & Melton LLP

Houston, Texas
October 13, 2025

COMFORT SYSTEMS USA, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Investments, at fair value	\$ 995,281,987	\$ 819,473,626
Investments, at contract value	92,589,954	100,047,477
Cash, noninterest bearing	1,708	300,000
Receivables:		
Employer contributions	3,037,637	3,208,526
Participant contributions	2,979,357	2,296,227
Notes receivable from participants	19,143,390	15,921,449
Transfer of assets from merged plan	8,329,599	-
Total receivables	<u>33,489,983</u>	<u>21,426,202</u>
Net assets available for benefits	<u>\$ 1,121,363,632</u>	<u>\$ 941,247,305</u>

(See accompanying notes to financial statements)

COMFORT SYSTEMS USA, INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2024

Investment income:	
Interest and dividend income	\$ 24,054,517
Net appreciation in fair value of investments	<u>96,606,433</u>
	<u>120,660,950</u>
Interest income on notes receivable from participants	<u>1,278,599</u>
Contributions:	
Participant	69,198,913
Rollover	6,911,713
Employer	<u>28,393,746</u>
	<u>104,504,372</u>
Benefits paid to participants	(106,589,968)
Administrative expenses	<u>(646,603)</u>
	<u>(107,236,571)</u>
Change in net assets available for benefits	119,207,350
Transfer of net assets into Plan	60,908,977
Net assets available for benefits at:	
Beginning of year	<u>941,247,305</u>
End of year	<u>\$ 1,121,363,632</u>

(See accompanying notes to financial statements)

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Comfort Systems USA, Inc. 401(k) Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

Plan Administration

Empower Trust Company, LLC (ETC) serves as trustee of the Plan. Empower Annuity Insurance Company (EAIC), an insurance company, serves as custodian of the Plan’s Guaranteed Income Fund and the pooled separate accounts. Empower Annuity Insurance Company of America (EAICA), an insurance company, serves as custodian of the Plan’s Fixed Account and Guaranteed Interest Fund.

General

The Plan is a defined contribution plan and is subject to the Employee Retirement Income Security Act of 1974 (ERISA). The Plan covers all employees of Comfort Systems USA, Inc. and Subsidiaries (collectively, the “Company”), except employees covered by a collective bargaining agreement (CBA), unless the CBA provides for coverage under the Plan, leased employees, nonresident aliens without United States source income, self-employed individuals, contract employees, and seasonal and temporary employees with less than 1,000 hours of service in a plan year. Eligible employees may join the Plan on the first day of the month coincident with or immediately following the date of hire.

Plan Mergers

Precisions Plumbing & Services, LLC, and Eldeco, Inc became participating employers of the Plan in August 2024. DECCO, Inc became a participating employer of the Plan on December 1, 2024. The Precision Plumbing & Services, LLC and Eldeco, Inc. defined contribution plans or spinoff plan net assets were merged into the Plan effective August 1, 2024, transferring approximately \$19,200,000 in net assets, including approximately \$600,000 in transferred loans. The DECCO, Inc. defined contribution plan net assets were merged into the Plan effective December 1, 2024, transferring approximately \$32,300,000 in net assets, including approximately \$500,000 in transferred loans.

The Company acquired Summit Industrial Construction, LLC in 2024. As a result, Summit Industrial Construction, LLC became a participating employer of the Plan effective January 2025 and the Summit Industrial Construction, LLC defined contribution plan merged with and into the Plan. The transferred assets were moved out of the Summit Construction, LLC defined contribution plan effective December 31, 2024 but were not received into the accounts of the Plan until January 2025; therefore, total net assets transferred in the approximate amount of \$8,200,000, including approximately \$127,000 in transferred loans, are included as a receivable in the statements of net assets available for benefits at December 31, 2024.

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Contributions

Participants may elect to contribute a pre-tax percentage up to 100% of their eligible compensation as defined by the Plan, and subject to the limits imposed by the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Catch-up contributions can be a percentage or a specified dollar amount. Participants may also contribute amounts excluding Roth contributions, representing rollover distributions from other qualified plans.

The Plan permits the Company to automatically enroll newly hired employees into the Plan with an automatic contribution of 3% of eligible compensation. Employees receive notice before the automatic contribution begins. An employee may opt out of the automatic enrollment by either electing not to contribute or electing a different contribution percentage. If the employee does not direct their contributions, amounts will be invested in a Vanguard Target Retirement Trust II Fund based on the employee's age and target retirement date.

The Company may make a discretionary regular matching contribution for each payroll period equal to a uniform percentage of participant contributions, excluding catch-up contributions. During 2024, the Company elected to match \$0.50 on each dollar of contributions up to 5% of eligible compensation, with the exception of Air Systems Engineering, Inc., Dilling Group, Inc. and Western States Mechanical, Inc. participants. The Company elected to match \$0.50 on each dollar of contributions up to the lesser of \$2,000 or 100% of contributions for Air Systems Engineering, Inc. participants; \$0.50 on each dollar of contributions up to 6% of eligible compensation for Dilling Group, Inc. participants; and 100% of contributions up to 3% of eligible compensation, plus 50% of the next 3% not to exceed 6% of eligible compensation for Western States Mechanical, Inc. participants.

The Company makes a true-up matching contribution on a plan year basis on behalf of each participant. For the year ended December 31, 2024, the Company made a true-up matching contribution in the amount of \$859,977. The Company may also make additional discretionary qualified or nonelective contributions as defined in the Plan document. There were no additional discretionary qualified or nonelective contributions made during 2024.

An additional matching contribution may be made by the Company each plan year quarter. Employees who are in active status and making a pre-tax contribution on the last day of the plan year quarter will be eligible. If an eligible employee is not making a pre-tax contribution on the last day of the plan year quarter because they have already reached the Plan's or any regulatory limit, such employee is considered to be actively contributing. Beginning January 1, 2024, the Company elected to make an additional matching contribution in the amount of \$50 per plan year quarter. Effective August 1, 2024, the Company increased the additional matching contribution to \$100 per plan year quarter.

The Plan is participant directed and participants may change their contribution rate and investment options at any time.

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Participant Accounts

Each participant's account is credited with the participant's contribution and the Company's contributions, as well as allocations of Plan earnings. Participant accounts may be charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant's eligible compensation, earnings, account balances, or specific participant transactions as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of 50% of their vested account balance, or \$50,000 less the participant's highest outstanding notes receivable balance during the preceding 12 months. Spousal consent is required on any withdrawals from the Plan that exceed \$5,000. The notes are secured by the vested balance in the participant's account to the extent of the principal amount of the loan plus accrued interest. The note term may not exceed five years, except for notes used for the purchase of a principal residence, which may not exceed ten years.

The interest rate is fixed at the time of borrowing and shall be a reasonable rate of interest as determined by the plan administrator at the date of the loan. Principal and interest are paid ratably through payroll deductions. Participants may only have one loan outstanding at a time unless a participant had multiple loans transferred in from a merged plan.

Vesting

Participants are at all times 100% vested in their contributions and discretionary qualified contributions, if any, and the appreciation or depreciation thereon. A participant is 20% vested in discretionary regular matching, true-up matching, discretionary nonelective contributions and additional matching contributions after one year (1,000 hours of service in a plan year) and an additional 20% for each year thereafter becoming 100% vested after five years of service. An eligible participant of certain participating employers, who meets certain classification requirements as defined in the Plan document, shall be 100% vested in all contributions at all times. Participants are immediately vested upon attainment of the participant's early retirement date, normal retirement date, death, or disability.

Payment of Benefits

Normal retirement age under the Plan is 59½. Early retirement is permitted at age 55, provided the participant has at least five years of service. On termination of service due to death, disability, or retirement, the Plan permits the participant or their beneficiary to receive their benefits under the Plan in the form of either a single lump-sum cash payment, installment payments over a period not exceeding the participant's life expectancy, or in the form of an annuity contract purchased from an insurance company. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Certain in-service and hardship withdrawals are also allowed under the Plan.

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Forfeited Accounts

Forfeitures occur when a participant terminates employment before becoming 100% vested with respect to their Company discretionary regular matching, true-up matching, nonelective contributions, and additional matching contributions. Forfeitures shall first be used to pay administrative expenses of the Plan and then to reduce Company contributions.

At December 31, 2024 and 2023, forfeited unallocated nonvested accounts totaled \$715,196 and \$595,344, respectively. Forfeitures of \$2,018,215 and \$244,163 were used to reduce Company contributions and pay administrative expenses, respectively, during 2024.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right to discontinue its contributions at any time and terminate the Plan, subject to the provisions of ERISA. Upon Plan termination, participants would become 100% vested and receive benefits based on their account balances accumulated to the date of termination of the Plan.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan have been prepared on the accrual basis of accounting.

Estimates

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

Investments

Investments are reported at fair value, except fully benefit-responsive investment contracts, which are reported at contract value (see Note 4). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the trustee, EAIC and EAICA. See Note 3 for discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Contributions

Contributions from Plan participants and the Company contributions are recorded in the plan year in which the participant contributions are withheld from compensation.

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 recorded as administrative expenses and are expensed when they are incurred. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain administrative expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Participants are responsible for fees associated with transactions such as loan originations, account maintenance, distributions, and withdrawals, which are included in administrative expenses. Investment-related expenses are included in net appreciation in fair value of investments.

NOTE 3 - FAIR VALUE MEASUREMENTS

Various inputs are used in determining the fair value of the Plan's investments. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy, including the types of Plan investments that fall under each category and the valuation methodologies used to measure fair value, are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

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

Self-Directed Brokerage Account: Consists primarily of common stocks, which are valued at the closing price reported on the active market on which the individual securities are traded.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets; quoted prices that are in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

Pooled Separate Accounts: Valued at the daily closing net unit value (NUV) as determined by EAIC. The fair value of these investments is determined by reference to the respective account's underlying assets, with EAIC specifying the source(s) to use for underlying investment asset prices. The investments underlying the Plan's pooled separate accounts primarily include domestic and international equities and domestic fixed-income securities. The NUV price of the pooled separate accounts is not quoted on any market; however, the NUV is based on the underlying investments, which are traded in an active market. There are no redemption restrictions or obligations to further invest in the accounts.

Collective Investment Trusts: Valued at NAV as determined by the trustee of the trusts. The fair value of these investments is determined by the respective account's underlying assets, which primarily consist of fixed income and equity securities which are traded in an active market. There are no redemption restrictions or obligations to further invest in the trusts.

Level 3 - Inputs to the valuation methodology are unobservable inputs (i.e., projections, estimates, interpretations, etc.) that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

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

The inputs and methodologies used for valuing securities are not an indication of the risk associated with investing in those securities. There have been no changes in the methodologies used at December 31, 2024 or 2023.

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:

<u>Description</u>	<u>2024</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual Funds	\$308,283,797			\$308,283,797
Pooled Separate Accounts		\$159,041,748		159,041,748
Collective Investment Trusts		525,858,071		525,858,071
Self-Directed Brokerage Account	<u>2,098,371</u>			<u>2,098,371</u>
Total investments at fair value	<u>\$310,382,168</u>	<u>\$684,899,819</u>		<u>\$995,281,987</u>

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

<u>Description</u>	<u>2023</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Mutual Funds	\$263,343,462			\$263,343,462
Pooled Separate Accounts		\$132,526,488		132,526,488
Collective Investment Trusts		422,619,076		422,619,076
Self-Directed Brokerage Account	<u>984,600</u>			<u>984,600</u>
Total investments at fair value	<u>\$264,328,062</u>	<u>\$555,145,564</u>		<u>\$819,473,626</u>

NOTE 4 - CONTRACT VALUE INVESTMENTS

The Plan maintains fully benefit-responsive investment contracts with EAIC (Guaranteed Income Fund) and EAICA (Guaranteed Interest Fund and Fixed Account). Contributions for these contracts are maintained in a general account. The contracts are included in the statements of net assets available for benefits at contract value, as reported to the Plan by EAIC and EAICA. Contract value is the relevant measurement for fully benefit-responsive investment contracts because this is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Contract value represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

In most circumstances, participants may not directly transfer amounts from the Guaranteed Income Fund to a competing fund, the amount must be transferred to a non-competing fund for a period of 90 days before the amount can be invested in a competing fund. The Guaranteed Interest Fund and Fixed Account do not have participant transfer restrictions, except for a 30-day restriction for excessive trading.

Interest is credited daily to the group contract holder on a portfolio basis. The crediting interest rate applicable to the EAICA contracts may change or stay the same each quarter. The quarterly crediting rate applies to all contributions made to the contract regardless of the timing of those contributions. The guaranteed interest rate applicable to the EAIC contract is announced in advance and is guaranteed for a six-month period. The crediting rates are based on a formula agreed upon with EAIC and EAICA. The minimum crediting rate under the Guaranteed Income Fund contract is 1.50%. There is no minimum rate guaranteed on the Guaranteed Interest Fund or Fixed Account.

Certain events, including discontinuation of the contract or termination of the Plan, limit the ability of the Plan to transact at contract value with EAIC and EAICA. The plan administrator does not believe that the occurrence of any such events, which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 5 - INFORMATION CERTIFIED

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, ETC, the trustee of the Plan, EAICA and EAIC, insurance companies, have certified to the completeness and accuracy of all investments and notes receivable from participants reflected in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, the schedule H, line 4i - schedule of assets (held at end of year) as of December 31, 2024, and the related investment income and interest income on notes receivable from participants reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2024.

NOTE 6 - PARTY IN INTEREST

The Plan invests in pooled separate accounts and a guaranteed income fund managed by EAIC and a guaranteed interest fund and fixed account managed by EAICA; therefore, these investments qualify as party-in-interest transactions. Notes receivable from participants also qualify as party-in-interest transactions. These transactions are covered by an exemption from the prohibited transaction provisions.

NOTE 7 - RISKS AND UNCERTAINTIES

The Plan provides for various investments. In general, such investments are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 8 - TAX STATUS

The Plan has adopted a pre-approved plan document, which obtained its latest opinion letter on September 22, 2022, in which the Internal Revenue Service (IRS) stated that the pre-approved plan document, as then designed, was in compliance with the applicable requirements of the IRC. The plan administrator believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC. Therefore, contributions to the Plan and earnings from its assets are not currently taxable to the Plan or its participants.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan to determine if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

COMFORT SYSTEMS USA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 9 - DELINQUENT CONTRIBUTIONS

During 2024 and 2023, there were unintentional delays by the Company in submitting participant contributions to the Plan in the amount of \$222,736 and \$25,822, respectively. During 2024, the Company compensated the affected participants for lost earnings on \$45,075 and \$25,822 of the 2024 and 2023 delinquent contributions, respectively. The Company intends to compensate the affected participants on the remaining \$177,661 of the delinquent contributions in 2025.

NOTE 10 - SUBSEQUENT EVENTS

The Plan was amended and restated effective September 1, 2025. Significant changes to Plan provisions are as follows:

- Employer discretionary matching and true-up contributions, exclude employees of Eastern Heating and Cooling, Inc. who are classified as a 1st year Apprentice Service Technician, 2nd year Apprentice Service Technician, 3rd year Apprentice Service Technician, 4th year Apprentice Service Technician, or Senior Technician.
- Participants are allowed to make Roth deferral contributions and Roth rollover contributions are allowed from any qualified retirement plan.

Management has evaluated subsequent events through October 13, 2025, the date the financial statements were available to be issued.

COMFORT SYSTEMS USA, INC. 401(k) PLAN
EIN: 76-0526487 PLAN #001
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT
PARTICIPANT CONTRIBUTIONS
For the Year Ended December 31, 2024

Participant Contributions Transferred Late To The Plan	Total That Constitutes Nonexempt Prohibited Transactions		Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP
Check here if late participant loan repayments are included: <u>X</u>	<u>\$ 248,558</u>	<u>\$ 177,661</u>	<u>\$ 70,897</u>

COMFORT SYSTEMS USA, INC. 401(k) PLAN
EIN: 76-0526487 PLAN #001
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:				
	American Funds	American Balanced Fund	**	\$ 38,494,949
	Fidelity	Low-Priced Stock Fund	**	43,803,328
	T. Rowe Price	Small-Cap Stock Fund	**	49,420,911
	Vanguard	Total Stock Market Index Fund	**	101,566,877
	Vanguard	Total International Stock Index Fund	**	18,492,897
	Vanguard	Total Bond Market Index Fund	**	15,264,553
	Vanguard	Equity-Income Fund	**	41,240,282
				<u>308,283,797</u>
Pooled Separate Accounts:				
*	Empower Annuity Insurance Company	Day One Income Flex Target Balanced Fund	**	242,650
		Core Plus Bond/PGIM Fund	**	9,417,286
		Large Cap Growth II Fund/AB	**	130,947,868
		International Blend Fund/Wellington	**	18,433,944
				<u>159,041,748</u>
Collective Investment Trusts:				
	Vanguard	Target Retirement Income Trust II	**	10,739,553
	Vanguard	Target Retirement 2020 Trust II	**	19,462,594
	Vanguard	Target Retirement 2025 Trust II	**	55,591,453
	Vanguard	Target Retirement 2030 Trust II	**	81,937,032
	Vanguard	Target Retirement 2035 Trust II	**	77,815,105
	Vanguard	Target Retirement 2040 Trust II	**	72,943,098
	Vanguard	Target Retirement 2045 Trust II	**	65,259,125
	Vanguard	Target Retirement 2050 Trust II	**	58,218,178
	Vanguard	Target Retirement 2055 Trust II	**	40,464,572
	Vanguard	Target Retirement 2060 Trust II	**	25,685,429
	Vanguard	Target Retirement 2065 Trust II	**	14,586,125
	Vanguard	Target Retirement 2070 Trust II	**	2,657,108
	Fidelity	Fidelity Advisor Stable Value Port III	**	498,699
				<u>525,858,071</u>

COMFORT SYSTEMS USA, INC. 401(k) PLAN
EIN: 76-0526487 PLAN #001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(CONTINUED)
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
	Self-Directed Brokerage Account		**	\$ <u>2,098,371</u>
	Insurance Company General Accounts:			
*	Empower Annuity Insurance Company	Guaranteed Income Fund	**	91,153,471
*	Empower Annuity Insurance Company of America	Guaranteed Interest Fund Fixed Account - Series Class I	**	1,284,017
			**	<u>152,466</u>
				<u>92,589,954</u>
*	Participant Loans	3.25% - 10.5%	0	<u>19,143,390</u>
				<u>\$ 1,107,015,331</u>

* A party in interest as defined by ERISA.

** Cost omitted for participant-directed investments.

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

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COMFORT SYSTEMS USA, INC. 401(K) PLAN

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INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1VGRINC			9,807,448.03	10,739,553.47
1VG2020			18,161,315.82	19,462,593.88
1VG2025			51,209,357.87	55,591,132.07
1VG2030			73,856,627.11	81,935,279.62
1VG2035			68,805,889.80	77,813,253.53
1VG2040			63,754,041.85	72,941,800.04
1VG2045			55,940,898.42	65,257,457.78
1VG2050			49,411,224.93	58,216,091.03
1VG2055			34,417,048.51	40,462,751.27
1VG2060			22,231,110.53	25,683,662.28
1VG2065			12,742,906.06	14,583,690.90
1P0263A			2,453,312.42	2,657,108.04
1P0147A			160,879.35	242,650.20
1VTSNX			18,136,709.27	18,492,896.63
1P0110A			13,950,414.13	18,433,944.38
1OTHX			48,292,331.92	49,420,911.37
1FLPKX			50,956,683.70	43,803,327.73
1VEIRX			42,016,352.15	41,240,282.33
1VITSX			66,392,206.78	101,566,866.25
1P0081A			55,640,143.22	130,947,867.82
1RLBGX			32,468,708.36	38,494,948.70
1VBTLX			15,872,391.36	15,264,552.50
1P0107A			8,855,018.38	9,417,285.75
1SDBEMP			2,098,371.22	2,098,371.22
1FSVIII			498,145.06	498,145.06
1P1014A			80,900,842.97	90,260,908.27
1GWGIF		1.700	1,282,125.47	1,284,016.50
1GWAQ35		1.450	49,721.92	49,721.92
			900,362,226.61	1,086,861,070.54
PARTICIPANT LOANS	VARIOUS	3.250-10.500	19,130,536.22	19,143,390.49
FORFEITURES			1,002,939.50	1,010,870.91

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

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COMFORT SYSTEMS USA, INC. 401(K) PLAN

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INVESTMENT OPTION

MATURITY DATE

INTEREST RATE

COST OF ASSETS

CURRENT VALUE

LEGEND

INVESTMENT OPTION:

1VGRINC	The Vanguard Target Retire Incm Trust II	1VG2020	The Vanguard Target Retire 2020 Trust II
1VG2025	The Vanguard Target Retire 2025 Trust II	1VG2030	The Vanguard Target Retire 2030 Trust II
1VG2035	The Vanguard Target Retire 2035 Trust II	1VG2040	The Vanguard Target Retire 2040 Trust II
1VG2045	The Vanguard Target Retire 2045 Trust II	1VG2050	The Vanguard Target Retire 2050 Trust II
1VG2055	The Vanguard Target Retire 2055 Trust II	1VG2060	The Vanguard Target Retire 2060 Trust II
1VG2065	The Vanguard Target Retire 2065 Trust II	1P0263A	The Vanguard Target Retire 2070 Trust II
1P0147A	Day One IncomeFlex Target Balanced	1VTSNX	Vanguard Total Intl Stock Index Instl
1P0110A	Intl Blend (sub-adv by Wellington Mgmt)	1OTIIX	T. Rowe Price Small-Cap Stock I
1FLPKX	Fidelity Low-Priced Stock K	1VEIRX	Vanguard Equity-Income Adm
1VITSX	Vanguard Total Stock Market Idx Instl	1P0081A	Lg Cap Grw II (mgd by AllianceBernstein)
1RLBGX	American Funds American Balanced R6	1VBTLX	Vanguard Total Bond Market Index Admiral
1P0107A	Core Plus Bond / PGIM Fund	1SDBEMP	Empower SDB
1FSVIII	Fidelity Advisor Stable Value Port III	1P1014A	Guaranteed Income Fund
1GWGIF	Guaranteed Interest Fund	1GWAQ35	Empower Fixed Account - Series Class I

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year