

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [X] a single-employer plan [] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C Check box if filing under: [X] Form 5558 [] automatic extension [] DFVC program [] special extension (enter description)
D If the plan is a collectively-bargained plan, check here []
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: ADVANCED WHEELS OF TECHNOLOGY INC. RETIREMENT PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/2007
2a Plan sponsor's name (employer, if for a single-employer plan): ADVANCED WHEELS OF TECHNOLOGY INC.
2b Employer Identification Number (EIN): 06-1379543
2c Sponsor's telephone number: 860-653-8064
2d Business code (see instructions): 423100
3a Plan administrator's name and address: [X] Same as Plan Sponsor.
3b Administrator's EIN
3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report.
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year: 26
5b Total number of participants at the end of the plan year: 25
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item): 17
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item): 17
5d(1) Total number of active participants at the beginning of the plan year: 22
5d(2) Total number of active participants at the end of the plan year: 20
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested: 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Two rows for administrator and employer/signer.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____ (See instructions.)

Part III Financial Information			
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2011577	1948315
b Total plan liabilities	7b	0	
c Net plan assets (subtract line 7b from line 7a)	7c	2011577	1948315
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	36690	
(2) Participants	8a(2)	70256	
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	265489	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		372435
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	433689	
e Certain deemed and/or corrective distributions (see instructions) .	8e		
f Administrative service providers (salaries, fees, commissions)	8f	2008	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		435697
i Net income (loss) (subtract line 8h from line 8c)	8i		-63262
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2G 2J 2K 3D
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X		11533
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g	X		105206
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a**

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver. Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII IRS Compliance Questions

14a 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

14b 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

15 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703738A.

Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

OMB Nos. 1210-0110
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Part I Annual Report Identification Information

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A This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer) (Pension plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)

B This return/report is: the first return/report the final return/report
 an amended return/report a short plan year return/report (less than 12 months)

C Check box if filing under: Form 5558 automatic extension DFVC program
 special extension (enter description)

D If the plan is a collectively-bargained plan, check here

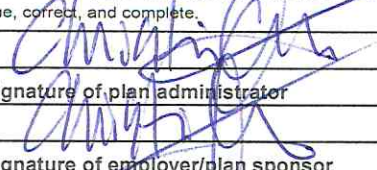
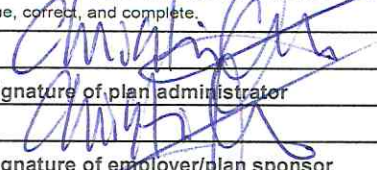
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here

Part II Basic Plan Information --- enter all requested information

1a Name of plan ADVANCED WHEELS OF TECHNOLOGY INC. RETIREMENT PLAN	1b Three-digit plan number (PN) ▶ 001
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing Address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) ADVANCED WHEELS OF TECHNOLOGY INC. 33 BRADLEY PARK ROAD US EAST GRANBY CT 06026-0906	1c Effective date of plan 01/01/2007
	2b Employer Identification Number (EIN) 06-1379543
	2c Sponsor's telephone number (860) 653-8064
	2d Business code (see instructions) 423100
3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN
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	3c Administrator's telephone number
	4b EIN
5a Total number of participants at the beginning of the plan year b Total number of participants at the end of the plan year c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) d(1) Total number of active participants at the beginning of the plan year d(2) Total number of active participants at the end of the plan year e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	4d PN
	5a 26
	5b 25
	5c(1) 17
	5c(2) 17
	5d(1) 22
	5d(2) 20
	5e 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE		Date	CHRISTIAN QUANDT
	Signature of plan administrator		Enter name of individual signing as plan administrator
SIGN HERE		Date	CHRISTIAN QUANDT
	Signature of employer/plan sponsor		Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
 If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this year _____ (See instructions.)

Part III Financial Information			
7	Plan Assets and Liabilities		
		(a) Beginning of Year	(b) End of Year
a	Total plan assets	7a	2,011,577
b	Total plan liabilities	7b	0
c	Net plan assets (subtract line 7b from line 7a)	7c	2,011,577
8	Income, Expenses, and Transfers for this Plan Year		
		(a) Amount	(b) Total
a	Contributions received or receivable from:		
	(1) Employers	8a(1)	36,690
	(2) Participants	8a(2)	70,256
	(3) Others (including rollovers)	8a(3)	
b	Other income (loss)	8b	265,489
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	372,435
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	433,689
e	Certain deemed and/or corrective distributions (see instructions)	8e	
f	Administrative service providers (salaries, fees, commissions)	8f	2,008
g	Other expenses	8g	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	435,697
i	Net income (loss) (subtract line 8h from line 8c)	8i	(63,262)
j	Transfers to (from) the plan (see instructions)	8j	

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2G 2J 2K 3D
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10	During the plan year:	Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X	
c	Was the plan covered by a fidelity bond?	10c	X	500,000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	X	
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X	11,533
f	Has the plan failed to provide any benefit when due under the plan?	10f	X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X	105,206
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h	X	
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

ad

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below Yes No

a. Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 11a

- b** PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No
 (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year. 12b

c Enter the amount contributed by the employer to the plan for the plan year 12c

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) 12d

e Will the minimum funding amount reported on line 12d be met by the funding deadline? Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 13a

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII IRS Compliance Questions

14a 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

14b 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

15 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06/30/2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703738a.

CQ.

SUMMARY ANNUAL REPORT
for
ADVANCED WHEELS OF TECHNOLOGY INC. RETIREMENT PLAN

This is a summary of the annual report for ADVANCED WHEELS OF TECHNOLOGY INC. RETIREMENT PLAN, 06-1379543/001 for 01/01/2024 through 12/31/2024. The annual report has been filed with the Employee Benefits Security Administration, formerly known as the Pension and Welfare Benefits Administration, as required under the Employee Retirement Income Security Act of 1974 (ERISA).

Basic Financial Statement

Plan expenses were \$435,697. These expenses included \$2,008 in administrative expenses, \$433,689 in benefits paid to participants and beneficiaries, and \$0 in other expenses. A total of 25 persons were participants in or beneficiaries of the plan at the end of the plan year, although not all of these persons had yet earned the right to receive benefits.

The value of plan assets, after subtracting liabilities of the plan was \$1,948,315 as of 12/31/2024 compared to \$2,011,577 as of 01/01/2024. During the plan year the plan experienced a decrease in its net assets of (\$63,262). This decrease includes unrealized appreciation or depreciation in the value of plan assets; that is, the difference between the value of the plan's assets at the end of the year and the value of the assets at the beginning of the year or the cost of assets acquired during the year. The plan had total income of \$372,435, including employer contributions of \$36,690, employee contributions of \$70,256 and earnings from investments of \$265,489.

Your Rights to Additional Information

You have the right to receive a copy of the full annual report, or any part thereof, on request. The items listed below are included in that report:

1. insurance information including sales commissions paid by insurance carriers;

To obtain a copy of the full annual report, or any part thereof, write or call the office of ADVANCED WHEELS OF TECHNOLOGY INC., who is Plan Administrator at 33 BRADLEY PARK ROAD, EAST GRANBY CT 06026-0906, (860) 653-8064. The charge to cover copying cost will be \$5.00 for the full annual report, or \$0.50 per page for any part thereof.

You also have the right to receive from the plan administrator, on request and at no charge, a statement of the assets and liabilities of the plan and accompanying notes, if any, or a statement of income and expenses of the plan and accompanying notes, if any, or both. If you request a copy of the full annual report from the plan administrator, these two statements and accompanying notes, if any, will be included as part of that report. The charge to cover copying costs given above does not include a charge for copying of these portions of the report because these portions are furnished without charge.

You also have the legally protected right to examine the annual report at the main office of the plan at 33 BRADLEY PARK ROAD, EAST GRANBY CT 06026-0906 and at the US Department of Labor in Washington DC, or obtain a copy from the US Department of Labor upon payment of copying costs. Requests to the Department should be addressed to: Public Disclosure Room, Room N-1513, Employee Benefits Security Administration, US Department of Labor, 200 Constitution Avenue, NW, Washington DC 20210.



ADVANCE

Advanced Wheels Inc.
Advanced Wheels Inc Retirement Plan
For the plan year 01/01/2024 through 12/31/2024

33 Bradley Park Rd.
East Granby, CT 06026-0906
(860) 653-8064

Employer ID Number: 06-1379543

Three Digit Plan Number: 001

Prepared By: Alliant Insurance Services, Inc.



ADVANCE

Plan Specifications

Advanced Wheels Inc Retirement Plan

For the plan year 1/1/2024 through 12/31/2024

Employer:

Advanced Wheels Inc.

Type of Entity

C Corporation

EIN: 06-1379543

TIN:

Plan #: 001

Dates:

Effective: 01/01/2007 Valuation: 12/31/2024 Year-end: 12/31/2024

Period beginning: 01/01/2024 and ending: 12/31/2024

Eligibility:

All employees except non-resident aliens, members of an excluded class, union.

Participation

	Minimum Age	Months of Service	Hours Required	Employed on
Employer	21	12	1000	N/A
Salary Reduction	21	12	1000	N/A
401(k) ADP Safe Harbor Match	21	12	1000	N/A
Loan	21	12	1000	N/A

Entry Date

Employer	Date on which eligibility satisfied
Salary Reduction	Date on which eligibility satisfied
401(k) ADP Safe Harbor Match	Date on which eligibility satisfied
Loan	Date on which eligibility satisfied

Allocation and Vesting:

Contribution Allocation

Vesting

— Active — — Terminated — — Deceased — — Disabled — — Retired —

	Hours Required	Share	Hours Required	Share	Hours Required	Share	Hours Required	Share	Hours Required	Share
Employer	0	No	0	No	0	No	0	No	0	1000
Salary Reduction	0	Yes	0	Yes	0	Yes	0	Yes	0	N/A
401(k) ADP Safe Harbor Match	0	Yes	0	Yes	0	Yes	0	Yes	0	N/A
Loan	0	No	0	No	0	No	0	No	0	N/A

Retirement:

Normal

First of month coincident with or next following attainment of age 65 and completion of 5 years of participation.

Early

Not provided

Contribution Frequency:

Employer	Plan Year
Salary Reduction	Each Payroll Period
401(k) ADP Safe Harbor Match	Plan Year
Loan	Plan Year

Contribution:

Employer 0.00% of each participant's compensation

Plan Specifications

Advanced Wheels Inc Retirement Plan

For the plan year 1/1/2024 through 12/31/2024

Contribution: (cont)

Salary Reduction	At participant's discretion.
401(k) ADP Safe Harbor Match Matching Percent	100.00% of deferrals up to 4.00% of pay
Loan	Participants are eligible to share in this allocation regardless of the number of hours they complete. 0.00% of each participant's compensation
Limitation Maximums	§415 Percent of compensation - 100% Dollar amount - \$69,000.00 §404(a) Deductible employer contribution - 25% of total compensation §401(a)(17) Compensation - \$345,000.00 §402(g) Deferral for calendar year - \$23,000 §414(v) Catch-up - \$7,500

Vesting:

Employer	0% In the first year, then 20% per year
	Vesting service includes all years of service
	All other contribution source accounts are 100% vested at all times. Deceased and disabled participants are immediately 100% vested in all sources.

Pre-Retirement Death Benefit: Account Balance

Discrimination Test Assumptions:

HCE Determination	Based on all employees
Otherwise Excludable	Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees
410(b)/401(a)(4) Testing	
Pre-Retirement	8.5% Interest
Post-Retirement	Applicable Mortality Table - IRC 417(e)(3) at 8.5% interest
	Permissively Aggregated plans - tested separately
	Compensation used - Annual Compensation
ADP/ACP Testing	
401(k) Test	401(k) Safe Harbor Plan - Both ADP and ACP are Deemed to Pass
NHCE Average Deferral %	Based on current year
NHCE Average Contribution %	Based on current year
Shifting	ADP shifted to ACP test

Projection Assumptions:

Normal Form	Lump Sum
Pre-Retirement	5% Interest

Employee Census

Advanced Wheels Inc Retirement Plan

For the plan year 01/01/2024 through 12/31/2024

Key	Percent Owner	- SVC -		Gender	- Ages -			- Dates -				Compensation	Hours Worked	HCE	OEX
		PS	FS		PA	AA	RA	Birth	Hire	Part	Retire				
Alisha Alderson															
	3	34		F	30	31	65	11/04/93	12/31/22	12/30/23	12/01/58	\$54,478.13	2,080.00		
Scott Anderson															
	23	11		M	61	70	80	03/10/54	04/22/02	12/31/15	01/01/35	\$62,880.00	2,080.00		
Richard Baker -- terminated 4/1/2024 BIS															
	9	0		M	57	66	76	02/26/58	01/01/15	12/31/15	01/01/35	\$25,000.00	400.00		
Edward Basile															
	12	0		M	61	72	66	10/06/52	01/01/13	01/01/14	01/01/19	\$71,626.86	2,080.00		
Thomas Bellizzi -- ineligible - minimum service															
	0	0			0	75	0	10/25/49	10/31/23			\$6,133.13	329.25		
David Bologna -- ineligible - minimum service															
	0	0			0	70	0	05/15/54	10/31/23			\$5,529.25	295.75		
Robert K. Butler, III -- new participant - active - long-term part-time															
	0	5		M	70	70	74	01/03/54	05/04/22	12/31/24	01/01/29	\$9,282.28	504.25	Y	
Gerald Crane -- terminated 3/21/2024 no BIS, with min hours															
	1	0		M	73	81	111	12/11/43	01/01/16	12/31/16	01/01/55	\$0.00		*	
Andy Daigle -- new participant															
	1	5			66	66	70	04/28/58	05/03/23	05/02/24	01/01/29	\$15,623.19	857.35		
Keisha Davis -- terminated 7/15/2020 in prior year															
	3	0		F	26	32	65	09/08/92	11/06/17	12/31/18	10/01/57	\$0.00			
Sean Dulnuan -- ineligible - minimum service, anticipated participation 3/17/2025															
	1	0			0	26	0	01/02/98	03/18/24			\$40,273.00	1,641.00		
David Eubanks															
	3	14		M	50	51	65	01/09/73	07/29/22	07/28/23	02/01/38	\$52,240.00	2,120.00		
Laura Fournier															
	4	31		F	52	60	90	06/26/64	01/01/16	12/31/16	01/01/55	\$1,170.00	65.00		
Timothy Fournier															
	8	11		M	42	54	65	01/01/70	01/01/11	01/01/12	01/01/35	\$8,800.00	352.00		
Lisa Gabrielle -- terminated 1/15/2020 in prior year															
	4	0		F	54	62	92	01/25/62	01/01/16	12/31/16	01/01/55	\$0.00			
Stacey Garon -- terminated 5/27/2024 ineligible - age/svc															
	0	0		F	0	42	0	10/03/82	12/07/18			\$0.00			
Edward Gertsch															
	7	6		M	54	59	65	06/20/65	10/01/18	12/31/19	07/01/30	\$67,900.00	2,120.00		
Andrew Gibson -- ineligible - minimum service, anticipated participation 2/4/2025															
	1	0			0	47	0	01/17/77	02/05/24			\$89,519.24	1,880.00		
Jason A. Gomez															
	16	11		M	26	43	53	01/31/81	09/01/08	01/01/08	01/01/35	\$126,477.12	2,080.00		
Michael Hale -- terminated 6/13/2024 ineligible - age/svc															
	0	0			0	55	0	05/02/69	07/28/23			\$0.00			

Employee Census

Advanced Wheels Inc Retirement Plan

For the plan year 01/01/2024 through 12/31/2024

Key	Percent Owner	- SVC -		Gender	- Ages -			- Dates -			Compensation	Hours Worked	HCE	OEX	
		PS	FS		PA	AA	RA	Birth	Hire	Part					Retire
William Higgins -- terminated 7/1/2024 BIS															
	10	0			51	60	65	04/23/64	06/30/14	06/29/15	05/01/29	\$7,323.25	396.75		
Aaron Hollbrook															
	7	34		M	26	31	65	09/17/93	09/26/18	12/31/19	10/01/58	\$53,917.50	2,121.00		
Mark Hopwell -- terminated 10/9/2020 in prior year															
	15	0		M	29	47	65	05/27/77	12/11/17	01/01/07	06/01/42	\$0.00			
James V. Jones															
	9	3		M	55	62	65	04/29/62	08/01/16	12/31/17	05/01/27	\$74,461.34	2,196.50		
Tamajje Jones -- terminated 8/23/2024 ineligible - age/svc															
	0	0			0	17	0	12/12/07	06/25/24			\$2,880.00	160.00		
Ella Kollmorgan -- terminated 8/23/2024 ineligible - age/svc															
	0	0			0	19	0	05/14/05	06/26/23			\$4,685.64	267.78		
Michael Lennon															
	7	22		M	37	43	65	07/23/81	04/27/18	12/31/18	08/01/46	\$59,554.00	2,126.00		
Paula Martineau -- ineligible - minimum service															
	0	0			0	48	0	03/08/76	04/24/23			\$7,995.14	433.00		
Gregory Mas															
	2	14			50	52	65	12/11/72	07/05/23	07/05/23	01/01/38	\$87,805.28	2,080.00		
Sean McDaniel -- ineligible - minimum service															
	0	0			0	51	0	08/13/73	10/02/24			\$22,307.69	480.00		
Pamela Psholka															
	22	0		F	64	82	69	09/07/42	01/01/03	01/01/07	01/01/12	\$50,420.00	1,522.00		
Christian Quandt															
Y	33	17		M	30	48	65	05/14/76	06/10/92	01/01/07	06/01/41	\$205,420.00	2,080.00	Y	
John Quandt -- retired 12/31/2021 in prior year															
	50.00	33	0	M	62	80	67	10/21/44	09/01/88	01/01/07	01/01/12	\$0.00			
Luke Robles -- ineligible - minimum service															
	0	0			0	18	0	10/15/06	06/19/24			\$1,818.00	101.00		
Albert Sidlovsky															
	6	0		M	62	75	67	11/12/49	07/01/11	07/01/12	01/01/17	\$6,729.29	363.25		
Samuel Smyth															
	9	31		M	27	35	65	10/05/89	01/01/16	12/31/16	01/01/55	\$69,007.00	2,080.00		
Stretch Sullivan -- retired 9/1/2024 no BIS, with min hours															
	35	0		M	49	67	65	01/05/57	09/01/88	01/01/07	02/01/22	\$25,408.00	896.00		
James Vining															
	36	4		M	43	61	65	07/12/63	09/01/88	01/01/07	08/01/28	\$63,962.50	2,124.50		
Christopher Welch															
	18	27		M	21	38	65	10/18/86	02/21/07	07/01/08	11/01/51	\$89,599.25	2,135.50		
Judy Welch -- ineligible - minimum service															
	0	0			0	74	0	10/06/50	08/06/24			\$108.00	6.00		

ADVANCE

Employee Census

Advanced Wheels Inc Retirement Plan

For the plan year 01/01/2024 through 12/31/2024

Key	Percent		SVC		Gender	Ages			Dates			Compensation	Hours Worked	HCE	OEX
	Owner	PS	FS	PA		AA	RA	Birth	Hire	Part	Retire				
Participants at Beginning of Plan Year								26			Census Count		40		
New Participants on First Day of Year								0			Total Compensation	\$1,470,334.08			
New/Rehired Participants During Year								2							
Retired or Separated Without Any Future Benefits								3							
Participants at End of Year								25							

* Employee worked more than minimum hours required for contribution

Key:	
AA=Attained Age	OEX=Otherwise Excludable
BIS=Break in Service	PA=Participation Age
F=Former Key	PS=Past Service
FS=Future Service	RA=Retirement Age
HCE=Highly Compensated Employee	

ADVANCE

Contribution

Advanced Wheels Inc Retirement Plan

For the plan year 01/01/2024 through 12/31/2024

	Salary Reduction	.401(k) ADP Safe Harbor Match	Total
Alisha Alderson Compensation: \$54,478.13	\$2,200.00	\$1,777.63	\$3,977.63
Scott Anderson Compensation: \$62,880.00	\$2,502.80	\$2,419.20	\$4,922.00
Richard Baker -- terminated 4/1/2024 BIS - not yet paid Compensation: \$25,000.00	\$2,087.50	\$1,000.00	\$3,087.50
Edward Basile Compensation: \$71,626.86	\$3,449.28	\$2,759.48	\$6,208.76
Edward Gertsch Compensation: \$67,900.00	\$6,538.00	\$2,615.20	\$9,153.20
Jason A. Gomez Compensation: \$126,477.12	\$11,751.74	\$4,700.64	\$16,452.38
James V. Jones Compensation: \$74,461.34	\$2,869.65	\$2,869.65	\$5,739.30
Michael Lennon Compensation: \$59,554.00	\$6,786.48	\$2,262.16	\$9,048.64
Gregory Mas Compensation: \$87,805.28	\$1,918.48	\$1,918.48	\$3,836.96
Christian Quandt Compensation: \$205,420.00	\$9,633.60	\$4,816.80	\$14,450.40
Samuel Smyth Compensation: \$69,007.00	\$5,360.56	\$2,680.28	\$8,040.84
Stretch Sullivan -- retired 9/1/2024 no BIS, with min hours - paid this period Compensation: \$25,408.00	\$3,600.00	\$1,016.32	\$4,616.32



ADVANCE

Contribution
Advanced Wheels Inc Retirement Plan
For the plan year 01/01/2024 through 12/31/2024

	Salary Reduction	.401(k) ADP Safe Harbor Match	Total
James Vining			
Compensation: \$63,962.50			
	\$3,078.13	\$2,462.50	\$5,540.63
Christopher Welch			
Compensation: \$89,599.25			
	\$8,479.94	\$3,391.97	\$11,871.91
Grand Total:	\$70,256.16	\$36,690.31	\$106,946.47

Account Balance Statement

Advanced Wheels Inc Retirement Plan

For the plan year 01/01/2024 through 12/31/2024

	Beginning Balance	Gain (Loss)	Contribution	Forfeitures Allocated	Adjustments	Ending Balance	Vested Percent	Vested Amount
Alisha Alderson								
Salary Reduction								
American Funds	0.00	78.71	2,200.00	0.00	0.00	2,278.71	100	2,278.71
401(k) ADP Safe Harbor Match								
American Funds	0.00	63.96	1,777.63	0.00	0.00	1,841.59	100	1,841.59
Employee Total:	\$0.00	\$142.67	\$3,977.63	\$0.00	\$0.00	\$4,120.30		\$4,120.30
Scott Anderson								
Salary Reduction								
American Funds	16,376.58	676.75	2,457.90	0.00	-7,088.70	12,422.53	100	12,422.53
Receivable	0.00	0.00	44.90	0.00	0.00	44.90	100	44.90
Subtotal:	\$16,376.58	\$676.75	\$2,502.80	\$0.00	-\$7,088.70	\$12,467.43	100	\$12,467.43
401(k) ADP Safe Harbor Match								
American Funds	20,607.73	1,819.44	2,419.20	0.00	-7,088.70	17,757.67	100	17,757.67
Loan								
American Funds	5,847.49	1,122.36	0.00	0.00	14,177.40	21,147.25	100	21,147.25
Employee Total:	\$42,831.80	\$3,618.55	\$4,922.00	\$0.00	\$0.00	\$51,372.35		\$51,372.35
Richard Baker -- terminated 4/1/2024 BIS - not yet paid								
Salary Reduction								
American Funds	145,276.18	15,106.22	2,087.50	0.00	-162,469.90	0.00	100	0.00
401(k) ADP Safe Harbor Match								
American Funds	31,410.62	3,300.87	1,000.00	0.00	-35,711.41	0.08	100	0.08
Employee Total:	\$176,686.80	\$18,407.09	\$3,087.50	\$0.00	-\$198,181.31	\$0.08		\$0.08
Edward Basile								
Salary Reduction								
American Funds	23,953.08	7,437.69	3,449.28	0.00	-4,050.00	30,790.05	100	30,790.05
401(k) ADP Safe Harbor Match								
American Funds	42,214.74	12,525.87	2,759.48	0.00	-12,000.00	45,500.09	100	45,500.09
Loan								
American Funds	27,668.97	2,209.36	0.00	0.00	-7,950.00	21,928.33	100	21,928.33
Employee Total:	\$93,836.79	\$22,172.92	\$6,208.76	\$0.00	-\$24,000.00	\$98,218.47		\$98,218.47
Keisha Davis -- terminated 7/15/2020 in prior year - not yet paid								
Salary Reduction								
American Funds	691.17	103.90	0.00	0.00	0.00	795.07	100	795.07
401(k) ADP Safe Harbor Match								
American Funds	691.18	103.90	0.00	0.00	0.00	795.08	100	795.08
Employee Total:	\$1,382.35	\$207.80	\$0.00	\$0.00	\$0.00	\$1,590.15		\$1,590.15
Lisa Gabrielle -- terminated 1/15/2020 in prior year - not yet paid								
Salary Reduction								

Account Balance Statement

Advanced Wheels Inc Retirement Plan

For the plan year 01/01/2024 through 12/31/2024

	Beginning Balance	Gain (Loss)	Contribution	Forfeitures Allocated	Adjustments	Ending Balance	Vested Percent	Amount
Lisa Gabrielle (cont)								
American Funds	203.03	18.04	0.00	0.00	0.00	221.07	100	221.07
401(k) ADP Safe Harbor Match								
American Funds	203.04	18.04	0.00	0.00	0.00	221.08	100	221.08
Employee Total:	\$406.07	\$36.08	\$0.00	\$0.00	\$0.00	\$442.15		\$442.15
Edward Gertsch								
Salary Reduction								
American Funds	12,145.59	1,412.02	6,422.00	0.00	4,688.91	24,668.52	100	24,668.52
Receivable	0.00	0.00	116.00	0.00	0.00	116.00	100	116.00
Subtotal:	\$12,145.59	\$1,412.02	\$6,538.00	\$0.00	\$4,688.91	\$24,784.52	100	\$24,784.52
401(k) ADP Safe Harbor Match								
American Funds	9,283.08	864.79	2,731.20	0.00	0.00	12,879.07	100	12,879.07
Receivable	0.00	0.00	-116.00	0.00	0.00	-116.00	100	-116.00
Subtotal:	\$9,283.08	\$864.79	\$2,615.20	\$0.00	\$0.00	\$12,763.07	100	\$12,763.07
Loan								
American Funds	10,840.55	816.42	0.00	0.00	-4,688.91	6,968.06	100	6,968.06
Employee Total:	\$32,269.22	\$3,093.23	\$9,153.20	\$0.00	\$0.00	\$44,515.65		\$44,515.65
Jason A. Gomez								
Salary Reduction								
American Funds	207,414.33	34,236.56	11,532.53	0.00	11,043.40	264,226.82	100	264,226.82
Receivable	219.21	0.00	219.21	0.00	-219.21	219.21	100	219.21
Subtotal:	\$207,633.54	\$34,236.56	\$11,751.74	\$0.00	\$10,824.19	\$264,446.03	100	\$264,446.03
401(k) ADP Safe Harbor Match								
American Funds	98,204.07	16,433.56	4,700.64	0.00	0.00	119,338.27	100	119,338.27
Loan								
American Funds	38,299.46	3,066.29	0.00	0.00	-10,824.18	30,541.57	100	30,541.57
Employee Total:	\$344,137.07	\$53,736.41	\$16,452.38	\$0.00	\$0.01	\$414,325.87		\$414,325.87
Mark Hopwell -- terminated 10/9/2020 in prior year - not yet paid								
Salary Reduction								
American Funds	11,000.87	1,223.50	0.00	0.00	0.00	12,224.37	100	12,224.37
401(k) ADP Safe Harbor Match								
American Funds	6,471.62	719.72	0.00	0.00	0.00	7,191.34	100	7,191.34
Employee Total:	\$17,472.49	\$1,943.22	\$0.00	\$0.00	\$0.00	\$19,415.71		\$19,415.71
James V. Jones								
Salary Reduction								
American Funds	8,809.56	975.52	2,869.65	0.00	0.00	12,654.73	100	12,654.73
401(k) ADP Safe Harbor Match								
American Funds	8,809.59	975.52	2,869.65	0.00	0.00	12,654.76	100	12,654.76
Employee Total:	\$17,619.15	\$1,951.04	\$5,739.30	\$0.00	\$0.00	\$25,309.49		\$25,309.49

Account Balance Statement

Advanced Wheels Inc Retirement Plan

For the plan year 01/01/2024 through 12/31/2024

	Beginning Balance	Gain (Loss)	Contribution	Forfeitures Allocated	Adjustments	Ending Balance	Vested Percent	Amount
Michael Lennon								
Salary Reduction								
American Funds	16,450.98	2,833.92	6,786.48	0.00	0.00	26,071.38	100	26,071.38
401(k) ADP Safe Harbor Match								
American Funds	5,502.98	947.51	2,262.16	0.00	0.00	8,712.65	100	8,712.65
Employee Total:	\$21,953.96	\$3,781.43	\$9,048.64	\$0.00	\$0.00	\$34,784.03		\$34,784.03
Gregory Mas								
Salary Reduction								
American Funds	0.00	99.64	1,918.48	0.00	-1,226.00	792.12	100	792.12
401(k) ADP Safe Harbor Match								
American Funds	0.00	95.19	1,942.48	0.00	-2,452.00	-414.33	100	-414.33
Receivable	0.00	0.00	-24.00	0.00	0.00	-24.00	100	-24.00
Subtotal:	\$0.00	\$95.19	\$1,918.48	\$0.00	-\$2,452.00	-\$438.33	100	-\$438.33
ROLLOVER								
American Funds	43,133.62	7,624.89	0.00	0.00	-1,226.00	49,532.51	100	49,532.51
Loan								
American Funds	0.00	36.58	0.00	0.00	4,904.01	4,940.59	100	4,940.59
Employee Total:	\$43,133.62	\$7,856.30	\$3,836.96	\$0.00	\$0.01	\$54,826.89		\$54,826.89
Christian Quandt								
Salary Reduction								
American Funds	225,670.05	29,532.06	9,633.60	0.00	0.00	264,835.71	100	264,835.71
401(k) ADP Safe Harbor Match								
American Funds	112,924.63	14,777.56	4,816.80	0.00	0.00	132,518.99	100	132,518.99
Employee Total:	\$338,594.68	\$44,309.62	\$14,450.40	\$0.00	\$0.00	\$397,354.70		\$397,354.70
John Quandt -- retired 12/31/2021 in prior year - not yet paid								
Salary Reduction								
American Funds	34,839.07	4,224.66	0.00	0.00	-14,910.61	24,153.12	100	24,153.12
401(k) ADP Safe Harbor Match								
American Funds	57,234.47	6,365.66	0.00	0.00	0.00	63,600.13	100	63,600.13
ROLLOVER								
American Funds	209,120.69	23,258.88	0.00	0.00	0.00	232,379.57	100	232,379.57
Employee Total:	\$301,194.23	\$33,849.20	\$0.00	\$0.00	-\$14,910.61	\$320,132.82		\$320,132.82
Samuel Smyth								
Salary Reduction								
American Funds	50,342.43	6,278.84	5,360.56	0.00	-19,524.80	42,457.03	100	42,457.03
401(k) ADP Safe Harbor Match								
American Funds	25,171.06	2,862.87	2,680.28	0.00	0.00	30,714.21	100	30,714.21
Loan								
American Funds	0.00	155.52	0.00	0.00	19,524.80	19,680.32	100	19,680.32

Account Balance Statement

Advanced Wheels Inc Retirement Plan

For the plan year 01/01/2024 through 12/31/2024

	Beginning Balance	Gain (Loss)	Contribution	Forfeitures Allocated	Adjustments	Ending Balance	Vested Percent	Amount
Samuel Smyth (cont)								
Employee Total:	\$75,513.49	\$9,297.23	\$8,040.84	\$0.00	\$0.00	\$92,851.56		\$92,851.56
Stretch Sullivan -- retired 9/1/2024 no BIS, with min hours - paid this period								
Salary Reduction								
American Funds	101,424.51	14,787.85	3,600.00	0.00	-119,812.36	0.00	100	0.00
401(k) ADP Safe Harbor Match								
American Funds	63,557.27	9,236.59	1,016.32	0.00	-73,810.18	0.00	100	0.00
ROLLOVER								
American Funds	2,600.54	374.19	0.00	0.00	-2,974.73	0.00	100	0.00
Employee Total:	\$167,582.32	\$24,398.63	\$4,616.32	\$0.00	-\$196,597.27	\$0.00		\$0.00
James Vining								
Salary Reduction								
American Funds	70,240.79	6,312.37	3,078.13	0.00	0.00	79,631.29	100	79,631.29
401(k) ADP Safe Harbor Match								
American Funds	58,446.59	5,249.85	2,462.50	0.00	0.00	66,158.94	100	66,158.94
ROLLOVER								
American Funds	19,345.64	1,716.35	0.00	0.00	0.00	21,061.99	100	21,061.99
Employee Total:	\$148,033.02	\$13,278.57	\$5,540.63	\$0.00	\$0.00	\$166,852.22		\$166,852.22
Christopher Welch								
Salary Reduction								
American Funds	132,474.06	15,011.20	8,479.94	0.00	0.00	155,965.20	100	155,965.20
401(k) ADP Safe Harbor Match								
American Funds	56,455.74	6,389.93	3,391.97	0.00	0.00	66,237.64	100	66,237.64
Employee Total:	\$188,929.80	\$21,401.13	\$11,871.91	\$0.00	\$0.00	\$222,202.84		\$222,202.84
Totals for each account:								
Salary Reduction								
American Funds	\$1,057,312.28	\$140,349.45	\$69,876.05	\$0.00	-\$313,350.06	\$954,187.72		\$954,187.72
Receivable	\$219.21	\$0.00	\$380.11	\$0.00	-\$219.21	\$380.11		\$380.11
Subtotal:	\$1,057,531.49	\$140,349.45	\$70,256.16	\$0.00	-\$313,569.27	\$954,567.83		\$954,567.83
401(k) ADP Safe Harbor Match								
American Funds	\$597,188.41	\$82,750.83	\$36,830.31	\$0.00	-\$131,062.29	\$585,707.26		\$585,707.26
Receivable	\$0.00	\$0.00	-\$140.00	\$0.00	\$0.00	-\$140.00		-\$140.00
Subtotal:	\$597,188.41	\$82,750.83	\$36,690.31	\$0.00	-\$131,062.29	\$585,567.26		\$585,567.26
ROLLOVER								
American Funds	\$274,200.49	\$32,974.31	\$0.00	\$0.00	-\$4,200.73	\$302,974.07		\$302,974.07
Loan								
American Funds	\$82,656.47	\$7,406.53	\$0.00	\$0.00	\$15,143.12	\$105,206.12		\$105,206.12
Grand Total:	\$2,011,576.86	\$263,481.12	\$106,946.47	\$0.00	-\$433,689.17	\$1,948,315.28		\$1,948,315.28

401(k) Discrimination Test

Advanced Wheels Inc Retirement Plan

For the plan year 1/1/2024 through 12/31/2024

PASSED 401(k) Discrimination Test

	401K Participants	401M Participants	Average Deferral Percentage	Average Contribution Percentage
<u>Non-Highly Compensated</u>	22	22	4.26%	0.00%
<u>Highly Compensated</u>	1	1	4.69%	0.00%
		401(k) Deferral (ADP) Test	401(m) Contribution (ACP) Test	
<u>All Participants</u>				
Maximum average percentage		6.26%	0.00%	
Actual average percentage		4.69% Pass	0.00% Pass	

Type(s) of Contribution(s) included in this test:

Salary Reduction

NHCEs percentages based on current year data

	Highly Compensated	Testing Compensation	Contribution	Deferral Percent
<u>Highly Compensated</u>				
Christian Quandt	Y	205,420.00	9,633.60	4.69
Highly Compensated Total		205,420.00	9,633.60	4.69
<u>Non-Highly Compensated</u>				
Alisha Alderson		54,478.13	2,200.00	4.04
Scott Anderson		62,880.00	2,502.80	3.98
Richard Baker -- terminated 4/1/2024		25,000.00	2,087.50	8.35

401(k) Discrimination Test
Advanced Wheels Inc Retirement Plan
For the plan year 1/1/2024 through 12/31/2024

	Highly Compensated	Testing Compensation	Contribution	Deferral Percent
Edward Basile		71,626.86	3,449.28	4.82
Gerald Crane -- terminated 3/21/2024 no BIS, with min hours - deemed paid		0.00	0.00	0.00
Andy Daigle -- new participant		15,623.19	0.00	0.00
David Eubanks		52,240.00	0.00	0.00
Laura Fournier		1,170.00	0.00	0.00
Timothy Fournier		8,800.00	0.00	0.00
Edward Gertsch		67,900.00	6,538.00	9.63
Jason A. Gomez		126,477.12	11,751.74	9.29
William Higgins -- terminated 7/1/2024 BIS - deemed paid		7,323.25	0.00	0.00
Aaron Hollbrook		53,917.50	0.00	0.00
James V. Jones		74,461.34	2,869.65	3.85
Michael Lennon		59,554.00	6,786.48	11.40
Gregory Mas		87,805.28	1,918.48	2.18
Pamela Psholka		50,420.00	0.00	0.00
Albert Sidlovsky		6,729.29	0.00	0.00
Samuel Smyth		69,007.00	5,360.56	7.77
Stretch Sullivan -- retired 9/1/2024 no BIS, with min hours - paid this period		25,408.00	3,600.00	14.17
James Vining		63,962.50	3,078.13	4.81
Christopher Welch		89,599.25	8,479.94	9.46
Non-Highly Compensated Total		1,074,382.71	60,622.56	93.75

ADVANCE

401(k) Discrimination Test
Advanced Wheels Inc Retirement Plan
For the plan year 1/1/2024 through 12/31/2024

	Highly Compensated	Testing Compensation	Contribution	Deferral Percent
Grand Total:		\$1,279,802.71	\$70,256.16	98.44%



401(m) Discrimination Test

Advanced Wheels Inc Retirement Plan

For the plan year 1/1/2024 through 12/31/2024

PASSED 401(m) Discrimination Test

	401K Participants	401M Participants	Average Deferral Percentage	Average Contribution Percentage
<u>Non-Highly Compensated</u>	22	22	4.26%	0.00%
<u>Highly Compensated</u>	1	1	4.69%	0.00%
	401(k) Deferral (ADP) Test		401(m) Contribution (ACP) Test	
<u>All Participants</u>				
Maximum average percentage	6.26%		0.00%	
Actual average percentage	4.69% Pass		0.00% Pass	

Type(s) of Contribution(s) included in this test:

NHCEs percentages based on current year data

	Highly Compensated	Testing Compensation	Contribution	Contribution Percent
<u>Highly Compensated</u>				
Christian Quandt	Y	205,420.00	0.00	0.00
Highly Compensated Total		205,420.00	0.00	0.00
<u>Non-Highly Compensated</u>				
Alisha Alderson		54,478.13	0.00	0.00
Scott Anderson		62,880.00	0.00	0.00
Richard Baker -- terminated 4/1/2024 BIS - not yet paid		25,000.00	0.00	0.00

401(m) Discrimination Test
Advanced Wheels Inc Retirement Plan
For the plan year 1/1/2024 through 12/31/2024

	Highly Compensated	Testing Compensation	Contribution	Contribution Percent
Edward Basile		71,626.86	0.00	0.00
Gerald Crane -- terminated 3/21/2024 no BIS, with min hours - deemed paid		0.00	0.00	0.00
Andy Daigle -- new participant		15,623.19	0.00	0.00
David Eubanks		52,240.00	0.00	0.00
Laura Fournier		1,170.00	0.00	0.00
Timothy Fournier		8,800.00	0.00	0.00
Edward Gertsch		67,900.00	0.00	0.00
Jason A. Gomez		126,477.12	0.00	0.00
William Higgins -- terminated 7/1/2024 BIS - deemed paid		7,323.25	0.00	0.00
Aaron Hollbrook		53,917.50	0.00	0.00
James V. Jones		74,461.34	0.00	0.00
Michael Lennon		59,554.00	0.00	0.00
Gregory Mas		87,805.28	0.00	0.00
Pamela Psholka		50,420.00	0.00	0.00
Albert Sidlovsky		6,729.29	0.00	0.00
Samuel Smyth		69,007.00	0.00	0.00
Stretch Sullivan -- retired 9/1/2024 no BIS, with min hours - paid this period		25,408.00	0.00	0.00
James Vining		63,962.50	0.00	0.00
Christopher Welch		89,599.25	0.00	0.00
Non-Highly Compensated Total		1,074,382.71	0.00	0.00

ADVANCE

401(m) Discrimination Test
Advanced Wheels Inc Retirement Plan
For the plan year 1/1/2024 through 12/31/2024

	Highly Compensated	Testing Compensation	Contribution	Contribution Percent
Grand Total:		\$1,279,802.71	\$0.00	0.00%



Top-Heavy Test

Advanced Wheels Inc Retirement Plan

For the plan year 01/01/2024 through 12/31/2024

The Plan is Not Top Heavy for the Next Plan Year

Employee Classification	Employees Considered	Account Balance	Receivable	Excluded Balance	Prior Distributions	Adjusted Balance	Percent of Total
Key Employees	1	397,354.70	0.00	0.00	0.00	397,354.70	20.56%
Non-Key Employees	23	1,209,379.75	240.11	175,800.62	501,374.24	1,534,713.26	79.44%
Excluded Employees	4	341,580.83	0.00	341,580.83	0.00	0.00	
Totals:	28	\$1,948,315.28	\$240.11	\$517,381.45	\$501,374.24	\$1,932,067.96	100.00%

