

Form 5500

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110  
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] a single-employer plan [ ] a DFE (specify) \_\_\_\_
B This return/report is: [ ] the first return/report [ ] the final return/report [ ] an amended return/report [ ] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. [ ]
D Check box if filing under: [x] Form 5558 [ ] automatic extension [ ] the DFVC program [ ] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan: APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 04/01/1997
2a Plan sponsor's name (employer, if for a single-employer plan): APPOLO HEATING, INC.
Mailing address (include room, apt., suite no. and street, or P.O. Box): 868 BURDECK STREET, SCHENECTADY, NY 12306-1293
2b Employer Identification Number (EIN): 20-4369056
2c Plan Sponsor's telephone number: 518-355-0433
2d Business code (see instructions): 238220

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

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	180
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	95
	<b>6a(2)</b>	84
	<b>6b</b>	3
	<b>6c</b>	99
	<b>6d</b>	186
	<b>6e</b>	0
	<b>6f</b>	186
	<b>6g(1)</b>	157
	<b>6g(2)</b>	165
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	8

**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 2S 3D 3H

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> 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)

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

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**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.

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**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 \_\_\_\_\_

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<p><b>SCHEDULE A</b> <b>(Form 5500)</b></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><b>Insurance Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></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><b>2024</b></p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p><b>A</b> Name of plan <b>APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN</b></p>	<p><b>B</b> Three-digit plan number (PN) ▶</p>	<p><b>002</b></p>
<p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>APPOLO HEATING, INC.</b></p>	<p><b>D</b> Employer Identification Number (EIN) <b>20-4369056</b></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  
**NATIONWIDE**

(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
31-4177100	66869	15057	165	01/01/2024	12/31/2024

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

<p><b>(a)</b> Total amount of commissions paid</p> <p style="text-align: center;">0</p>	<p><b>(b)</b> Total amount of fees paid</p> <p style="text-align: center;">0</p>
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**3 Persons receiving commissions and fees.** (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

(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
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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	

(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	

<b>Part II</b>	<b>Investment and Annuity Contract Information</b>	
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.		
<b>4</b>	Current value of plan's interest under this contract in the general account at year end .....	66713
<b>5</b>	Current value of plan's interest under this contract in separate accounts at year end.....	4530821
<b>6</b>	<b>Contracts With Allocated Funds:</b>	
<b>a</b>	State the basis of premium rates ▶	
<b>b</b>	Premiums paid to carrier .....	<b>6b</b>
<b>c</b>	Premiums due but unpaid at the end of the year .....	<b>6c</b>
<b>d</b>	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 ▶	<b>6d</b>
<b>e</b>	Type of contract: (1) <input type="checkbox"/> individual policies                      (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
<b>f</b>	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
<b>7</b>	<b>Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)</b>	
<b>a</b>	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 ▶ GIC	
<b>b</b>	Balance at the end of the previous year .....	<b>7b</b> 58497
<b>c</b>	Additions: (1) Contributions deposited during the year .....	<b>7c(1)</b> 2957
	(2) Dividends and credits.....	<b>7c(2)</b> 7
	(3) Interest credited during the year.....	<b>7c(3)</b> 1198
	(4) Transferred from separate account .....	<b>7c(4)</b> 254564
	(5) Other (specify below)..... ▶ LOAN REPAYMENTS	<b>7c(5)</b> 1856
	(6) Total additions .....	<b>7c(6)</b> 260582
<b>d</b>	Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	<b>7d</b> 319079
<b>e</b>	<b>Deductions:</b>	
	(1) Disbursed from fund to pay benefits or purchase annuities during year .....	<b>7e(1)</b> 2818
	(2) Administration charge made by carrier.....	<b>7e(2)</b> 353
	(3) Transferred to separate account .....	<b>7e(3)</b> 247766
	(4) Other (specify below)..... ▶ FORFEITURE, LOAN	<b>7e(4)</b> 1430
(5) Total deductions .....	<b>7e(5)</b> 252367	
<b>f</b>	Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ).....	<b>7f</b> 66712

**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:

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

**10** Nonexperience-rated contracts:

<b>a</b>	Total premiums or subscription charges paid to carrier .....	<b>10a</b>	
<b>b</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. ....	<b>10b</b>	

Specify nature of costs.

**Part IV Provision of Information**

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

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

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

<b>A</b> Name of plan APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN	<b>B</b> Three-digit plan number (PN) ▶	002
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 APPOLO HEATING, INC.	<b>D</b> Employer Identification Number (EIN) 20-4369056	

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

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

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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)

KESTRA INVESTMENT SERVICES

5707 SOUTHWEST PARKWAY  
BUILDING 2, SUITE 400  
AUSTIN, TX 78735

(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?
55	NONE	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	10489	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

BONADIO AND CO LLP

C/O APPOLO HEATING  
868 BURDECK ST  
SCHENECTADY, NY 12306

(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	NONE	5000	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)

TYCOR BENEFIT ADMINISTRATORS INC

955 CHESTERBROOK BLVD, SUITE 310  
WAYNE, PA 19087

23-2179178

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 26 27	NONE	1607	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	2168	Yes <input type="checkbox"/> No <input checked="" 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)

PROACCOUNT

10 W NATIONWIDE BLVD  
COLUMBUS, OH 43215

(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?
26	NONE	2826	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)

NATIONWIDE

ONE NATIONWIDE PLAZA  
COLUMBUS, OH 43215

31-4177100

(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?
15 18	NONE	741	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

**Part I Service Provider Information (continued)**

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

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

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

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

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

<b>A</b> Name of plan <u>APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>APPOLO HEATING, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>20-4369056</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (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: AB GLBL BD I

**b** Name of sponsor of entity listed in (a): ALLIANCE BERNSTEIN

<b>c</b> EIN-PN <u>31-4177100-000</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>145</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: VIRTUS ALLNZGI CONV INST

**b** Name of sponsor of entity listed in (a): VIRTUS

<b>c</b> EIN-PN <u>31-4177100-000</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1683</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK HIGH YIELD PORTFOLIO - CL

**b** Name of sponsor of entity listed in (a): BLACKROCK

<b>c</b> EIN-PN <u>31-4177100-000</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>16084</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLKRK MDCAP GR EQ INST

**b** Name of sponsor of entity listed in (a): BLACKROCK

<b>c</b> EIN-PN <u>31-4177100-000</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>12271</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: BLKRK TTL RTN K

**b** Name of sponsor of entity listed in (a): BLACKROCK

<b>c</b> EIN-PN <u>31-4177100-000</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11271</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: DFA EMRG MKTS CORE EQ 2 PORTFOLIO -

**b** Name of sponsor of entity listed in (a): DFA

<b>c</b> EIN-PN <u>31-4177100-000</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1006</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: DIAMOND HILL MDCAP I

**b** Name of sponsor of entity listed in (a): DIAMOND HILL

<b>c</b> EIN-PN <u>31-4177100-000</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11570</u>
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: DODGECOX INTL STK CLASS		
<b>b</b> Name of sponsor of entity listed in (a): DODGE & COX		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26535
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FED HRMS GOV OBLGTNS PRMR		
<b>b</b> Name of sponsor of entity listed in (a): FEDERATED HERMES		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6175
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FID 500 INDX		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41451
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FID INTL INDX		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24045
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FID US BD INDX		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29001
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: GDMNSCS GQGPTNRINTLOPPR R6		
<b>b</b> Name of sponsor of entity listed in (a): GOLDMAN SACHS		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23320
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JPM EQ INC R5		
<b>b</b> Name of sponsor of entity listed in (a): JP MORGAN		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19577
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JPM LGCAP GR R6		
<b>b</b> Name of sponsor of entity listed in (a): JP MORGAN		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20605
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TCW MTWST TOTAL RETURN BND FND - CL		
<b>b</b> Name of sponsor of entity listed in (a): METROPOLITAN WEST		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 33182
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MFS MDCAP GR R6		
<b>b</b> Name of sponsor of entity listed in (a): MFS		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11725

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MFS VAL R6		
<b>b</b> Name of sponsor of entity listed in (a): MFS		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 50449
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: NW INTL INDX R6		
<b>b</b> Name of sponsor of entity listed in (a): NATIONWIDE		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 168066
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: NW LOOMIS ALLCAP GR R6		
<b>b</b> Name of sponsor of entity listed in (a): NATIONWIDE		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22258
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: NW SMCAP INDX R6		
<b>b</b> Name of sponsor of entity listed in (a): NATIONWIDE		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 430
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PARNASSUS MDCAP INST		
<b>b</b> Name of sponsor of entity listed in (a): PARNASSUS		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 30779
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PGIM TTL RTN BD R6		
<b>b</b> Name of sponsor of entity listed in (a): PGIM		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22697
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO REAL RTN INST		
<b>b</b> Name of sponsor of entity listed in (a): PIMCO		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12874
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PIMCOCOMDYREALRTNSTRATINST		
<b>b</b> Name of sponsor of entity listed in (a): PIMCO		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 595
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRNCPL GLBL REALEST R6		
<b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11561
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD 500 INDEX FD AS		
<b>b</b> Name of sponsor of entity listed in (a): VANGUARD		
<b>c</b> EIN-PN 31-4177100-000	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 188786

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VNGRD BAL INDX ADML**

**b** Name of sponsor of entity listed in (a): **VANGUARD**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>24011</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VNGRD EXPLR ADML**

**b** Name of sponsor of entity listed in (a): **VANGUARD**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>6584</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VNGRD EXTND MKT INDX ADML**

**b** Name of sponsor of entity listed in (a): **VANGUARD**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>219369</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VNGRD GR INDX ADML**

**b** Name of sponsor of entity listed in (a): **VANGUARD**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>705832</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VNGRD REALEST INDX ADML**

**b** Name of sponsor of entity listed in (a): **VANGUARD**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>50749</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VNGRD SM CAP INDX FD AS**

**b** Name of sponsor of entity listed in (a): **VANGUARD**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>137419</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VNGRD TRGT RTRMT 2020 INV**

**b** Name of sponsor of entity listed in (a): **VANGUARD**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>38773</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VNGRD TRGT RTRMT 2025 INV**

**b** Name of sponsor of entity listed in (a): **VANGUARD**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>118489</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VNGRD TRGT RTRMT 2030 INV**

**b** Name of sponsor of entity listed in (a): **VANGUARD**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>67082</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VNGRD TRGT RTRMT 2035 INV**

**b** Name of sponsor of entity listed in (a): **VANGUARD**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<b>259945</b>
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>VNGRD TRGT RTRMT 2040 INV</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>VANGUARD</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>127684</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>VNGRD TRGT RTRMT 2045 INV</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>VANGUARD</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>285578</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>VNGRD TRGT RTRMT 2050 INV</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>VANGUARD</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>79866</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>VNGRD TRGT RTRMT 2055 INV</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>VANGUARD</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>61419</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>VNGRD TRGT RTRMT 2060 INV</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>VANGUARD</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>213102</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>VNGRD TRGT RTRMT 2065 INV</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>VANGUARD</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>19226</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>VNGRD TRGT RTRMT INC</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>VANGUARD</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>806238</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>VNGRD TTL STMKT INDX FD AS</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>VANGUARD</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>37716</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>VNGRD VAL INDX ADML</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>VANGUARD</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>113145</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>AS SPEC MDCAP VAL INST</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>ALLSPRING</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>81833</b>

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>MRLY STBL VAL 25 I</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>CIT PRINCIPAL ASSET MANAGEMENT</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>0</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>AB GLBL BD Z</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>ALLIANCE BERNSTEIN</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>8951</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>AVNTS EMRG MKT EQ INST</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>AVANTIS INVESTORS</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>17477</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>AVNTS US SMCAP VAL INST</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>AVANTIS INVESTORS</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>6501</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>AVNTS US LGCAP VAL INST</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>AMERICAN CENTURY</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>21338</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>VNGRD TRGT RTRMT 2070 INV</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>VANGUARD</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>7166</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>MACQUARIE MID CAP GROWTH FUND - CLA</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>IVY FUNDS</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>4743</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>MACQUARIE SMALL CAP GROWTH FUND - I</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>IVY FUNDS</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>7792</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>NW LOOMIS ALLCAP GR A</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>NATIONWIDE</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>6064</b>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <b>VNGRD GNMA INV</b>		
<b>b</b> Name of sponsor of entity listed in (a): <b>VANGUARD</b>		
<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>152923</b>

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VNGRD INFL PRTCT SEC INV**

**b** Name of sponsor of entity listed in (a): **VANGUARD**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>15785</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **VIC SM CO OPPR I**

**b** Name of sponsor of entity listed in (a): **VICTORY**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>20297</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **PUB-RDGWRTH MIDCAP VAL EQ I**

**b** Name of sponsor of entity listed in (a): **VIRTUS**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>0</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **LEGAL & GENERAL COMMODITY STRAT FD**

**b** Name of sponsor of entity listed in (a): **PGIM**

<b>c</b> EIN-PN <b>31-4177100-000</b>	<b>d</b> Entity code <b>P</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>9584</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>APPOLO HEATING, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>20-4369056</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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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
<b>Assets</b>		
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	
<b>(3)</b> Other .....	<b>1b(3)</b>	
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	39662
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	3937412
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	4530821
<b>(15)</b> Other .....	<b>1c(15)</b>	66713

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	3977074	4636070
<b>Liabilities</b>			
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
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	3977074	4636070

**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
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	79067	
(B) Participants.....	2a(1)(B)	246944	
(C) Others (including rollovers).....	2a(1)(C)	95009	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		421020
<b>b Earnings on investments:</b>			
(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)	4020	
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)	1205	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		5225
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		510146
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		936391

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	267362	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		267362
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>	5033	
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>	5000	
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses.....	<b>2i(11)</b>		
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		10033
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		277395

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		658996
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: **BONADIO & CO., LLP**

(2) EIN: **16-1131146**

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

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

**Part IV Compliance Questions**

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

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	27266
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>e</b> Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	<input type="checkbox"/>	<input type="checkbox"/>	

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

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

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>APPOLO HEATING, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>20-4369056</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> 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): 04-3157927

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

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	3	
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<b>Part II</b>	<b>Funding Information</b> (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.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	6a	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	6b	
<b>c</b> 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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

**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

<b>Part IV</b>	<b>ESOPs</b> (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:

<b>a</b> 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).....	<b>14a</b>	
<b>b</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).....	<b>14b</b>	
<b>c</b> 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).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703995A.

**APPOLO HEATING INC.  
401(K) PROFIT SHARING PLAN**

**Financial Statements  
as of December 31, 2024 and 2023  
Together with  
Independent Auditor's Report**

## INDEPENDENT AUDITOR'S REPORT

October 13, 2025

To the Plan Administrator and Trustees of  
Appolo Heating, Inc. 401(k) Profit Sharing Plan:

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

We have performed audits of the accompanying financial statements of Appolo Heating, Inc. 401(k) Profit Sharing 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 statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Appolo Heating, Inc. 401(k) Profit Sharing 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 a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 4 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 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

(Continued)

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## **INDEPENDENT AUDITOR'S REPORT**

(Continued)

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Appolo Heating, Inc. 401(k) Profit Sharing 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 Appolo Heating, Inc. 401(k) Profit Sharing 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

(Continued)

## **INDEPENDENT AUDITOR'S REPORT**

(Continued)

### **Auditor's Responsibilities for the Audit of the Financial Statements (Continued)**

- 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 Appolo Heating, Inc. 401(k) Profit Sharing 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 Appolo Heating, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

### **Other Matter - Supplemental Schedules Required by ERISA**

The supplemental 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 generally accepted auditing standards. 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.

(Continued)

## **INDEPENDENT AUDITOR'S REPORT**

(Continued)

### **Other Matter - Supplemental Schedules Required by ERISA (Continued)**

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 a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

# APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2024 AND 2023

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	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
INVESTMENTS, at fair value:	\$ 4,597,534	\$ 3,937,412
RECEIVABLES:		
Notes receivable from participants	<u>38,536</u>	<u>39,662</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 4,636,070</u>	 <u>\$ 3,977,074</u>

The accompanying notes are an integral part of these statements.

## APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN

### STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

---

	<u>2024</u>	<u>2023</u>
ADDITIONS:		
Investment income:		
Net appreciation in fair value of investments	\$ 510,146	\$ 570,883
Interest and dividends	<u>1,205</u>	<u>91,393</u>
Total investment income	<u>511,351</u>	<u>662,276</u>
Interest on notes receivable from participants	<u>4,020</u>	<u>2,759</u>
Contributions:		
Employer	79,067	86,381
Participant	246,944	230,209
Rollovers	<u>95,009</u>	<u>-</u>
Total contributions	<u>421,020</u>	<u>316,590</u>
Total additions	<u>936,391</u>	<u>981,625</u>
DEDUCTIONS:		
Benefits paid to participants	267,362	1,204,627
Deemed distributions	-	6,928
Administrative expenses	<u>10,033</u>	<u>6,326</u>
Total deductions	<u>277,395</u>	<u>1,217,881</u>
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	658,996	(236,256)
NET ASSETS AVAILABLE FOR BENEFITS - beginning of year	<u>3,977,074</u>	<u>4,213,330</u>
NET ASSETS AVAILABLE FOR BENEFITS - end of year	<u>\$ 4,636,070</u>	<u>\$ 3,977,074</u>

The accompanying notes are an integral part of these statements.

# APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

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### 1. DESCRIPTION OF PLAN

The following description of Appolo Heating, Inc. 401(k) Profit Sharing 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.

#### **General**

The Plan is a defined contribution plan covering substantially all of the employees of Appolo Heating Inc. (“the Company”, “the Employer”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan assets are held by Nationwide Trust Company, FSB, the custodian of the Plan. Company contributions, participant elective deferrals, and participant accounts are held and managed by the custodian, who invests cash received and income from investments and makes distributions to participants. The Plan’s Trustees are responsible for oversight of the Plan and for determining the appropriateness of the Plan’s investment offerings and monitoring investment performance.

#### **Contributions and Contributions Receivable**

Each year, participants may contribute a percentage of their pre-tax annual compensation, subject to certain limitations as defined by the Plan and the Internal Revenue Code (IRC). Participants may also make after-tax Roth contributions to the Plan. Participants who have attained age fifty before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute rollover amounts representing distributions from other qualified plans.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan, unless they affirmatively elect not to participate, with a default deferral rate set at \$25 per pay-period for the years ended December 31, 2024 and 2023. Contributions are automatically invested in a default alternative fund until changed by the participant.

The Company may make discretionary matching contributions. Such contributions are determined by the Board of Directors and are allocated to the account balances of eligible employees in accordance with the terms of the Plan. For both years ended December 31, 2024 and 2023, employer matching contributions were 100% of the participant’s deferral, up to \$25 per pay period. Employer matching contributions amounted to \$79,067 and \$86,381 for the years ended December 31, 2024 and 2023, respectively.

The Company may also make discretionary profit-sharing contributions. The Company elected not to make profit sharing contributions to the Plan in 2024 and 2023.

Participants direct their contributions and Company contributions into various investment options offered by the Plan.

## 1. DESCRIPTION OF PLAN (Continued)

### Plan Eligibility

Employees of the Company are eligible to participate in the Plan and receive matching contributions after completing six months of continuous service. Employees of the Company are eligible to participate in the profit-sharing contributions after completing one year of service and attaining age 21. Service credit is given for participation and vesting purposes to employees of certain predecessor employers as described in the Plan document. Participants also must be employed on the last day of the Plan year to be eligible to share in the Company's matching and profit-sharing contributions.

### Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contributions, (b) Plan investment earnings (losses), net of investment expense, and (c) administrative expenses paid by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

### Vesting

Participants are 100% vested in their elective deferral contributions, rollover contributions, and Company contributions made to satisfy certain nondiscrimination tests required by the IRC, plus actual earnings (losses) thereon.

A participant is 100% vested upon: (1) disability; (2) death; (3) normal retirement at age of 65; or (4) termination of the Plan. Vesting in the Company's matching and profit-sharing contributions is based on years of continuous service as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

### Investment Options

The Plan currently offers various mutual funds and a stable value fund. Upon enrollment in the Plan, a participant may direct contributions to any of the investment options. For fund investment objectives, risks, charges and expenses, participants should contact the fund manager for a prospectus.

### Notes Receivable from Participants

Participants may borrow from their fund up to a minimum of \$1,000 up to a maximum amount that is equal to the lesser of \$50,000 or 50% of their vested account balance. Participant notes are secured by the balance in the participant's account and bear interest at a rate commensurate with the local prevailing rate. Principal and interest is paid ratably through payroll deductions. In general, loans must be repaid within five years unless the loan is for the purchase of the participant's primary residence.

## 1. DESCRIPTION OF PLAN (Continued)

### **Payment of Benefits**

On termination of service due to a disability, retirement, or other reasons, a participant may elect to receive an amount equal to the value of the participant's vested interest in their account in a lump sum or as a rollover to another plan. On termination of service due to death, a beneficiary may elect to receive distributions in installment payments in accordance with terms as defined by the Plan. If an account balance does not exceed \$7,000, the participant's account will be distributed as an IRA rollover or lump distribution without consent of the participant.

Participants may also receive in-service distributions at age 59½ or on account of financial hardship. All hardship withdrawals must comply with the rules relating to hardships which are uniformly applicable to all participants and be used to pay qualifying expenses of certain immediate and heavy financial need

### **Forfeitures**

Forfeited nonvested accounts can be used to reduce employer contributions or for administrative expenses of the Plan. At December 31, 2024 and 2023, forfeitures available to offset future employer contributions or administrative expenses totaled \$6,175 and \$5,236, respectively. During 2024 and 2023, \$5,000 and \$0 of forfeited accounts were used to reduce administrative expenses of the Plan, respectively.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### **Basis of Accounting**

The financial statements of the Plan are prepared in accordance with accounting principles generally accepted in the United States of America.

### **Use of Estimates**

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

### **Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The Plan's Board of Trustees determines valuation policies utilizing information provided by the investment advisors and custodian.

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.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Risks and Uncertainties**

The Plan's investments are comprised primarily of mutual funds. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the financial statements.

### **Notes Receivable from Participants**

Notes receivable from participants are stated at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis of accounting. No allowance for credit losses has been recorded as of December 31, 2024 and 2023. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

### **Financial Instruments Measured at Fair Value**

The Plan has financial instruments which are recorded at fair value in the accompanying statements of net assets available for benefits. The Plan makes estimates regarding the valuation of assets and liabilities measured at fair value in the financial statements. These assets and liabilities include the investments in mutual funds.

#### Fair Value Measurements - Definition and Hierarchy

The Plan uses various valuation techniques in determining fair value and classifies into a three-level hierarchy based on the nature of the inputs. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (level 1) and the lowest priority to unobservable inputs (level 3).

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

Level 2 - Inputs to the valuation methodology include: (1) quoted prices for similar assets in active markets; (2) quoted prices for identical or similar assets in inactive markets; (3) inputs other than quoted prices that are observable for the asset, and (4) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

*Mutual funds:* Valued at the net asset value of shares held by the Plan at year end based on quoted market prices.

*Stable Value Fund:* Valued based on the fair value using the net asset value (NAV) practical expedient as determined by the issuer based on the current fair values of the underlying assets of the fund.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Financial Instruments Measured at Fair Value (Continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation method is 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.

### Payment of Benefits

Benefits to participants are recorded when paid.

### Administrative Expenses

Certain Plan fees are paid from Plan assets and other administrative expenses are paid directly by the Company. For the years ending December 31, 2024 and 2023, the Company paid accounting and administration fees on behalf of the Plan amounting to approximately \$11,675 and \$5,350, respectively. Administrative fees charged directly to participant accounts include investment fees, Plan administration, and transaction-based fees, as defined by the Plan.

### Reclassifications

Certain reclassifications have been made to the prior period financial statements to conform with current period presentation. Net assets available for benefits and changes in net assets available for benefits remain unchanged.

## 3. FAIR VALUE MEASUREMENTS

At December 31, 2024, the Plan's investments are measured at fair value on a recurring basis and are valued within the fair value hierarchy as follows:

	Fair Value Measurements at the End of the Reporting Period Using:			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	Total
Mutual funds	<u>\$ 4,530,821</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 4,530,821
Stable value fund measured at NAV as a practical expedient				<u>66,713</u>
Total investments at fair value				<u>\$ 4,597,534</u>

### 3. FAIR VALUE MEASUREMENTS (Continued)

At December 31, 2023, the Plan's investments are measured at fair value on a recurring basis and are valued within the fair value hierarchy as follows:

	Fair Value Measurements at the End of the Reporting Period Using:			<u>Total</u>
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	
Mutual funds	<u>\$ 3,878,909</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 3,878,909
Stable value fund measured at NAV as a practical expedient				<u>58,503</u>
Total investments at fair value				<u>\$ 3,937,412</u>

In accordance with ASC 820, certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

#### Investments Measured using the Net Asset Value per Share Practical Expedient

The following tables summarize investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>Stable value fund</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if Eligible)</u>	<u>Redemption Notice Period</u>
December 31, 2024	\$ 66,713	N/A	Daily	Daily
December 31, 2023	\$ 58,503	N/A	Daily	Daily

### 3. FAIR VALUE MEASUREMENTS (Continued)

#### Investments Measured using the Net Asset Value per Share Practical Expedient (Continued)

Effective August 14, 2006, the Plan provided the Nationwide Fixed Selection Option Fund (the Fund), a stable value fund managed by Nationwide Life Insurance Company as an investment option to participants of the Plan. The Fund is a group annuity contract which consists of a broadly diversified fixed income portfolio within Nationwide Life Insurance Company's general account and is intended to provide a stable crediting rate consistent with preservation of principal. Interest is accrued daily and credited monthly to the Fund and reflects the crediting rate declared in advance and guaranteed by Nationwide Life Insurance Company.

The key factors that impact the crediting rate under the Fund are the timing and magnitude of the cash flows in and out of the general account as well as prevailing market rates on fixed income assets available for investment by the general account. The interest crediting rate is adjusted quarterly. The crediting rate is subject to a minimum rate provision as provided in the group annuity contract but may never fall below 1% after deduction for any expenses. Participant-initiated transactions are permitted on a daily basis.

### 4. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN

The following information included in the financial statements and accompanying supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by Nationwide Trust Company, FSB, the custodian of the Plan, as of and for the years ended December 31:

	<u>2024</u>	<u>2023</u>
Investments, at fair value	\$ 4,597,534	\$ 3,937,412
Net appreciation in fair value of investments	\$ 510,146	\$ 570,883
Interest and dividends	\$ 1,205	\$ 91,393

Schedule of Assets (Held At End of Year) Schedule I

### 5. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan administrative functions are performed by employees of the Company who do not receive compensation for such functions.

The Plan allows current employees who are participants to receive loans under specific circumstances. As such, transactions between the participants that have loans and the Plan also qualify as party-in-interest transactions.

Certain investment options are managed by Nationwide Trust Company, FSB, the custodian of the Plan, and also qualify as party-in-interest transactions.

## **6. PLAN TERMINATION**

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

## **7. INCOME TAX STATUS**

The Plan is tax-exempt under Section 401(a) of the Internal Revenue Code. A prototype document was used by the Plan to obtain its latest opinion letter on June 30, 2020, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has not requested its own determination letter from the IRS. Although the Plan has been amended since receiving the opinion letter, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

## **8. DELINQUENT PARTICIPANT CONTRIBUTIONS**

For the year ended December 31, 2024, the Company did not remit certain participant contributions to the Plan on a timely basis as defined by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Untimely remittances identified on the Schedule of Delinquent Participant Contributions for the year ended December 31, 2024, which totaled \$27,266, were corrected outside of the Department of Labor Voluntary Fiduciary Correction Program. Additionally, the Company has compensated participants for lost earnings resulting from the delay in contributions. There were no delinquent participant contributions for the year ended December 31, 2023.

## **9. RECONCILIATION TO FORM 5500**

Certain items have been classified differently between the financial statements and the Form 5500. Net assets available for benefits and changes in net assets available for benefits per the financial statements agree to Form 5500 in total as of December 31, 2024 and 2023.

## **10. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through October 13, 2025, which is the date the financial statements were available to be issued.

APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN

SCHEDULE I

PLAN #002 EIN #20-4369056

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2024

( a )	( b )	( c )	( d )	( e )
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	** Cost	Current Value
	<u>Mutual Funds</u>			
	AB Global Bond I	Mutual Fund		\$ 145
	AB Global Bond Fund - Class Z	Mutual Fund		8,951
	Allspring Mid Cap Value Inst	Mutual Fund		81,833
	Avantis Emerging Markets Equity Fund - Institution	Mutual Fund		17,477
	Avantis U.S. Large Cap Value Fund Institutional Class	Mutual Fund		21,338
	Avantis U.S. Small Cap Value Fund Institutional	Mutual Fund		6,501
	BlackRock High Yield Bond Portfolio K	Mutual Fund		16,084
	BlackRock Mid-Cap Growth Equity Portfolio Institutional	Mutual Fund		12,271
	BlackRock Total Return Fund K	Mutual Fund		11,271
	DFA Emerging Markets Core Equity Portfolio Institutional	Mutual Fund		1,006
	Diamond Hill Mid Cap Fund I	Mutual Fund		11,570
	DodgeCox International Stock Fund	Mutual Fund		26,535
	Federated Hermes Government Obligations Fund Premier	Mutual Fund		6,175
	Fidelity 500 Index Fund	Mutual Fund		41,451
	Fidelity International Index Fund	Mutual Fund		24,045
	Fidelity US Bond Index Fund	Mutual Fund		29,001
	Goldman Sachs GQG Partners International Opportunities Fund R6	Mutual Fund		23,320
	JPMorgan Equity Income Fund R5	Mutual Fund		19,577
	JPMorgan Large Cap Growth Fund Class R6	Mutual Fund		20,605
	Legal & General Commodity Strategy Fund - Institutional Shares	Mutual Fund		9,584
	Macquarie Mid Cap Growth Fund - Class Y	Mutual Fund		4,743
	Macquarie Small Cap Growth Fund I	Mutual Fund		7,792
	MetWest Total Return Bond Fund I	Mutual Fund		33,182
	MFS Mid Cap Growth Fund R6	Mutual Fund		11,725
	MFS Value Fund Class R6	Mutual Fund		50,449
*	Nationwide International Index Fund R6	Mutual Fund		168,066
*	Nationwide Loomis All Cap Growth Fund Class A	Mutual Fund		6,064
*	Nationwide Loomis All Cap Growth Fund R6	Mutual Fund		22,258
*	Nationwide Small Cap Index Fund Class R6	Mutual Fund		430
	Parnassus Mid Cap Fund Institutional Shares	Mutual Fund		30,779
	PGIM Total Return Bond Fund R6	Mutual Fund		22,697
	PIMCO Commodity Real Return Strategy Fund Institutional	Mutual Fund		595
	PIMCO Real Return Fund Institutional	Mutual Fund		12,874
	Principal Global Real Estate Securities Fund R-6	Mutual Fund		11,561
	Vanguard 500 Index Fund Admiral	Mutual Fund		188,786
	Vanguard Balanced Index Fund Admiral	Mutual Fund		24,011
	Vanguard Explorer Fund Admiral	Mutual Fund		6,584
	Vanguard Extended Market Index Fund Admiral	Mutual Fund		219,369
	Vanguard GNMA Fund Investor	Mutual Fund		152,923
	Vanguard Growth Index Fund Admiral	Mutual Fund		705,832
	Vanguard Inflation-Protected Securities Fund Investor	Mutual Fund		15,785
	Vanguard Real Estate Index Fund Admiral	Mutual Fund		50,749
	Vanguard Small Cap Index Fund	Mutual Fund		137,419
	Vanguard Target Retirement 2020 Fund Investor	Mutual Fund		38,773
	Vanguard Target Retirement 2025 Fund Investor	Mutual Fund		118,489
	Vanguard Target Retirement 2030 Fund Investor	Mutual Fund		67,082
	Vanguard Target Retirement 2035 Fund Investor	Mutual Fund		259,945
	Vanguard Target Retirement 2040 Fund Investor	Mutual Fund		127,684
	Vanguard Target Retirement 2045 Fund Investor	Mutual Fund		285,578
	Vanguard Target Retirement 2050 Fund Investor	Mutual Fund		79,866
	Vanguard Target Retirement 2055 Fund Investor	Mutual Fund		61,419
	Vanguard Target Retirement 2060 Fund Investor	Mutual Fund		213,102
	Vanguard Target Retirement 2065 Fund Investor	Mutual Fund		19,226
	Vanguard Target Retirement 2070 Fund Investor	Mutual Fund		7,166
	Vanguard Target Retirement Income Fund Investor	Mutual Fund		806,237
	Vanguard Total Stock Market Index Fund Admiral	Mutual Fund		37,716
	Vanguard Value Index Fund Admiral	Mutual Fund		113,145
	Victory Sycamore Small Company Opportunity Fund I	Mutual Fund		20,297
	Virtus Convertible Institutional	Mutual Fund		1,683
	Total mutual funds			4,530,821
	<u>Stable Value Fund</u>			
*	Nationwide Fixed Selection Option Fund	Stable Value Fund		66,713
*	NOTES RECEIVABLE FROM PARTICIPANTS	Various loans with interest rates ranging from 4.25% to 9.50% maturing from 2025 - 2029		38,536
*	Denotes party-in interest			\$ 4,636,070
**	Cost omitted as these investments are participant directed			

The accompanying notes are an integral part of these schedules.

**APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN**

**SCHEDULE II**

**PLAN #002 EIN #20-4369056  
 SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2024**

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	<u>Total that Constitute Nonexempt Prohibited Transactions</u>			
<u>Participant Contributions Transferred Late to Plan</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	<u>Total Fully Corrected Under VFCP and PTE 2002-51</u>
\$ <u>27,266</u>	\$ <u>-</u>	\$ <u>27,266</u>	\$ <u>-</u>	\$ <u>-</u>

\* Participant loan repayments are included in this amount.

The accompanying notes are an integral part of these schedules.

<b>Form 5500</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b>  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).  <b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b>	OMB Nos. 1210-0110 1210-0089  <div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div>  <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>		
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024			
<b>A</b>	This return/report is for:	<input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)	
		<input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) ____	
<b>B</b>	This return/report is:	<input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)	
<b>C</b>	If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>		
<b>D</b>	Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program <input type="checkbox"/> special extension (enter description)	
<b>E</b>	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ▶ <input type="checkbox"/>		

<b>Part II</b>	<b>Basic Plan Information</b> —enter all requested information		
<b>1a</b>	Name of plan APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN	<b>1b</b>	Three-digit plan number (PN) ▶ 002
		<b>1c</b>	Effective date of plan 04/01/1997
<b>2a</b>	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)  APPOLO HEATING, INC.  868 BURDECK STREET  SCHENECTADY NY 12306-1293	<b>2b</b>	Employer Identification Number (EIN) 20-4369056
		<b>2c</b>	Plan Sponsor's telephone number 518-355-0433
		<b>2d</b>	Business code (see instructions) 238220

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

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

SIGN HERE	<i>Kelley Lucas</i>	10/14/25	KELLEY LUKAS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

**APPOLO HEATING INC.  
401(K) PROFIT SHARING PLAN**

**Financial Statements  
as of December 31, 2024 and 2023  
Together with  
Independent Auditor's Report**

## INDEPENDENT AUDITOR'S REPORT

October 13, 2025

To the Plan Administrator and Trustees of  
Appolo Heating, Inc. 401(k) Profit Sharing Plan:

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

We have performed audits of the accompanying financial statements of Appolo Heating, Inc. 401(k) Profit Sharing 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 statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Appolo Heating, Inc. 401(k) Profit Sharing 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 a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 4 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 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

(Continued)

## **INDEPENDENT AUDITOR'S REPORT**

(Continued)

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Appolo Heating, Inc. 401(k) Profit Sharing 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 Appolo Heating, Inc. 401(k) Profit Sharing 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

(Continued)

## **INDEPENDENT AUDITOR'S REPORT**

(Continued)

### **Auditor's Responsibilities for the Audit of the Financial Statements (Continued)**

- 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 Appolo Heating, Inc. 401(k) Profit Sharing 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 Appolo Heating, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

### **Other Matter - Supplemental Schedules Required by ERISA**

The supplemental 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 generally accepted auditing standards. 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.

(Continued)

## **INDEPENDENT AUDITOR'S REPORT**

(Continued)

### **Other Matter - Supplemental Schedules Required by ERISA (Continued)**

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 a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

# APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2024 AND 2023

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	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
INVESTMENTS, at fair value:	\$ 4,597,534	\$ 3,937,412
RECEIVABLES:		
Notes receivable from participants	<u>38,536</u>	<u>39,662</u>
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<u>\$ 4,636,070</u>	<u>\$ 3,977,074</u>

The accompanying notes are an integral part of these statements.

## APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN

### STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ADDITIONS:		
Investment income:		
Net appreciation in fair value of investments	\$ 510,146	\$ 570,883
Interest and dividends	<u>1,205</u>	<u>91,393</u>
Total investment income	<u>511,351</u>	<u>662,276</u>
Interest on notes receivable from participants	<u>4,020</u>	<u>2,759</u>
Contributions:		
Employer	79,067	86,381
Participant	246,944	230,209
Rollovers	<u>95,009</u>	<u>-</u>
Total contributions	<u>421,020</u>	<u>316,590</u>
Total additions	<u>936,391</u>	<u>981,625</u>
DEDUCTIONS:		
Benefits paid to participants	267,362	1,204,627
Deemed distributions	-	6,928
Administrative expenses	<u>10,033</u>	<u>6,326</u>
Total deductions	<u>277,395</u>	<u>1,217,881</u>
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	658,996	(236,256)
NET ASSETS AVAILABLE FOR BENEFITS - beginning of year	<u>3,977,074</u>	<u>4,213,330</u>
NET ASSETS AVAILABLE FOR BENEFITS - end of year	<u>\$ 4,636,070</u>	<u>\$ 3,977,074</u>

The accompanying notes are an integral part of these statements.

# APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

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### 1. DESCRIPTION OF PLAN

The following description of Appolo Heating, Inc. 401(k) Profit Sharing 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.

#### **General**

The Plan is a defined contribution plan covering substantially all of the employees of Appolo Heating Inc. (“the Company”, “the Employer”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan assets are held by Nationwide Trust Company, FSB, the custodian of the Plan. Company contributions, participant elective deferrals, and participant accounts are held and managed by the custodian, who invests cash received and income from investments and makes distributions to participants. The Plan’s Trustees are responsible for oversight of the Plan and for determining the appropriateness of the Plan’s investment offerings and monitoring investment performance.

#### **Contributions and Contributions Receivable**

Each year, participants may contribute a percentage of their pre-tax annual compensation, subject to certain limitations as defined by the Plan and the Internal Revenue Code (IRC). Participants may also make after-tax Roth contributions to the Plan. Participants who have attained age fifty before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute rollover amounts representing distributions from other qualified plans.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan, unless they affirmatively elect not to participate, with a default deferral rate set at \$25 per pay-period for the years ended December 31, 2024 and 2023. Contributions are automatically invested in a default alternative fund until changed by the participant.

The Company may make discretionary matching contributions. Such contributions are determined by the Board of Directors and are allocated to the account balances of eligible employees in accordance with the terms of the Plan. For both years ended December 31, 2024 and 2023, employer matching contributions were 100% of the participant’s deferral, up to \$25 per pay period. Employer matching contributions amounted to \$79,067 and \$86,381 for the years ended December 31, 2024 and 2023, respectively.

The Company may also make discretionary profit-sharing contributions. The Company elected not to make profit sharing contributions to the Plan in 2024 and 2023.

Participants direct their contributions and Company contributions into various investment options offered by the Plan.

## 1. DESCRIPTION OF PLAN (Continued)

### Plan Eligibility

Employees of the Company are eligible to participate in the Plan and receive matching contributions after completing six months of continuous service. Employees of the Company are eligible to participate in the profit-sharing contributions after completing one year of service and attaining age 21. Service credit is given for participation and vesting purposes to employees of certain predecessor employers as described in the Plan document. Participants also must be employed on the last day of the Plan year to be eligible to share in the Company's matching and profit-sharing contributions.

### Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contributions, (b) Plan investment earnings (losses), net of investment expense, and (c) administrative expenses paid by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

### Vesting

Participants are 100% vested in their elective deferral contributions, rollover contributions, and Company contributions made to satisfy certain nondiscrimination tests required by the IRC, plus actual earnings (losses) thereon.

A participant is 100% vested upon: (1) disability; (2) death; (3) normal retirement at age of 65; or (4) termination of the Plan. Vesting in the Company's matching and profit-sharing contributions is based on years of continuous service as follows:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

### Investment Options

The Plan currently offers various mutual funds and a stable value fund. Upon enrollment in the Plan, a participant may direct contributions to any of the investment options. For fund investment objectives, risks, charges and expenses, participants should contact the fund manager for a prospectus.

### Notes Receivable from Participants

Participants may borrow from their fund up to a minimum of \$1,000 up to a maximum amount that is equal to the lesser of \$50,000 or 50% of their vested account balance. Participant notes are secured by the balance in the participant's account and bear interest at a rate commensurate with the local prevailing rate. Principal and interest is paid ratably through payroll deductions. In general, loans must be repaid within five years unless the loan is for the purchase of the participant's primary residence.

## 1. DESCRIPTION OF PLAN (Continued)

### Payment of Benefits

On termination of service due to a disability, retirement, or other reasons, a participant may elect to receive an amount equal to the value of the participant's vested interest in their account in a lump sum or as a rollover to another plan. On termination of service due to death, a beneficiary may elect to receive distributions in installment payments in accordance with terms as defined by the Plan. If an account balance does not exceed \$7,000, the participant's account will be distributed as an IRA rollover or lump distribution without consent of the participant.

Participants may also receive in-service distributions at age 59½ or on account of financial hardship. All hardship withdrawals must comply with the rules relating to hardships which are uniformly applicable to all participants and be used to pay qualifying expenses of certain immediate and heavy financial need

### Forfeitures

Forfeited nonvested accounts can be used to reduce employer contributions or for administrative expenses of the Plan. At December 31, 2024 and 2023, forfeitures available to offset future employer contributions or administrative expenses totaled \$6,175 and \$5,236, respectively. During 2024 and 2023, \$5,000 and \$0 of forfeited accounts were used to reduce administrative expenses of the Plan, respectively.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Accounting

The financial statements of the Plan are prepared in accordance with accounting principles generally accepted in the United States of America.

### Use of Estimates

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

### Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. The Plan's Board of Trustees determines valuation policies utilizing information provided by the investment advisors and custodian.

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.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Risks and Uncertainties**

The Plan's investments are comprised primarily of mutual funds. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the financial statements.

### **Notes Receivable from Participants**

Notes receivable from participants are stated at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis of accounting. No allowance for credit losses has been recorded as of December 31, 2024 and 2023. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

### **Financial Instruments Measured at Fair Value**

The Plan has financial instruments which are recorded at fair value in the accompanying statements of net assets available for benefits. The Plan makes estimates regarding the valuation of assets and liabilities measured at fair value in the financial statements. These assets and liabilities include the investments in mutual funds.

#### Fair Value Measurements - Definition and Hierarchy

The Plan uses various valuation techniques in determining fair value and classifies into a three-level hierarchy based on the nature of the inputs. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (level 1) and the lowest priority to unobservable inputs (level 3).

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

Level 2 - Inputs to the valuation methodology include: (1) quoted prices for similar assets in active markets; (2) quoted prices for identical or similar assets in inactive markets; (3) inputs other than quoted prices that are observable for the asset, and (4) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

*Mutual funds:* Valued at the net asset value of shares held by the Plan at year end based on quoted market prices.

*Stable Value Fund:* Valued based on the fair value using the net asset value (NAV) practical expedient as determined by the issuer based on the current fair values of the underlying assets of the fund.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Financial Instruments Measured at Fair Value (Continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation method is 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.

### Payment of Benefits

Benefits to participants are recorded when paid.

### Administrative Expenses

Certain Plan fees are paid from Plan assets and other administrative expenses are paid directly by the Company. For the years ending December 31, 2024 and 2023, the Company paid accounting and administration fees on behalf of the Plan amounting to approximately \$11,675 and \$5,350, respectively. Administrative fees charged directly to participant accounts include investment fees, Plan administration, and transaction-based fees, as defined by the Plan.

### Reclassifications

Certain reclassifications have been made to the prior period financial statements to conform with current period presentation. Net assets available for benefits and changes in net assets available for benefits remain unchanged.

## 3. FAIR VALUE MEASUREMENTS

At December 31, 2024, the Plan's investments are measured at fair value on a recurring basis and are valued within the fair value hierarchy as follows:

	Fair Value Measurements at the End of the Reporting Period Using:			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	Total
Mutual funds	\$ 4,530,821	\$ -	\$ -	\$ 4,530,821
Stable value fund measured at NAV as a practical expedient				66,713
Total investments at fair value				\$ 4,597,534

### 3. FAIR VALUE MEASUREMENTS (Continued)

At December 31, 2023, the Plan's investments are measured at fair value on a recurring basis and are valued within the fair value hierarchy as follows:

	Fair Value Measurements at the End of the Reporting Period Using:			<u>Total</u>
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)	
Mutual funds	<u>\$ 3,878,909</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 3,878,909
Stable value fund measured at NAV as a practical expedient				<u>58,503</u>
Total investments at fair value				<u>\$ 3,937,412</u>

In accordance with ASC 820, certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

#### Investments Measured using the Net Asset Value per Share Practical Expedient

The following tables summarize investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<u>Stable value fund</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (if Eligible)</u>	<u>Redemption Notice Period</u>
December 31, 2024	\$ 66,713	N/A	Daily	Daily
December 31, 2023	\$ 58,503	N/A	Daily	Daily

### 3. FAIR VALUE MEASUREMENTS (Continued)

#### Investments Measured using the Net Asset Value per Share Practical Expedient (Continued)

Effective August 14, 2006, the Plan provided the Nationwide Fixed Selection Option Fund (the Fund), a stable value fund managed by Nationwide Life Insurance Company as an investment option to participants of the Plan. The Fund is a group annuity contract which consists of a broadly diversified fixed income portfolio within Nationwide Life Insurance Company's general account and is intended to provide a stable crediting rate consistent with preservation of principal. Interest is accrued daily and credited monthly to the Fund and reflects the crediting rate declared in advance and guaranteed by Nationwide Life Insurance Company.

The key factors that impact the crediting rate under the Fund are the timing and magnitude of the cash flows in and out of the general account as well as prevailing market rates on fixed income assets available for investment by the general account. The interest crediting rate is adjusted quarterly. The crediting rate is subject to a minimum rate provision as provided in the group annuity contract but may never fall below 1% after deduction for any expenses. Participant-initiated transactions are permitted on a daily basis.

### 4. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN

The following information included in the financial statements and accompanying supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by Nationwide Trust Company, FSB, the custodian of the Plan, as of and for the years ended December 31:

	<u>2024</u>	<u>2023</u>
Investments, at fair value	\$ 4,597,534	\$ 3,937,412
Net appreciation in fair value of investments	\$ 510,146	\$ 570,883
Interest and dividends	\$ 1,205	\$ 91,393

Schedule of Assets (Held At End of Year) Schedule I

### 5. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan administrative functions are performed by employees of the Company who do not receive compensation for such functions.

The Plan allows current employees who are participants to receive loans under specific circumstances. As such, transactions between the participants that have loans and the Plan also qualify as party-in-interest transactions.

Certain investment options are managed by Nationwide Trust Company, FSB, the custodian of the Plan, and also qualify as party-in-interest transactions.

## **6. PLAN TERMINATION**

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

## **7. INCOME TAX STATUS**

The Plan is tax-exempt under Section 401(a) of the Internal Revenue Code. A prototype document was used by the Plan to obtain its latest opinion letter on June 30, 2020, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has not requested its own determination letter from the IRS. Although the Plan has been amended since receiving the opinion letter, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

## **8. DELINQUENT PARTICIPANT CONTRIBUTIONS**

For the year ended December 31, 2024, the Company did not remit certain participant contributions to the Plan on a timely basis as defined by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Untimely remittances identified on the Schedule of Delinquent Participant Contributions for the year ended December 31, 2024, which totaled \$27,266, were corrected outside of the Department of Labor Voluntary Fiduciary Correction Program. Additionally, the Company has compensated participants for lost earnings resulting from the delay in contributions. There were no delinquent participant contributions for the year ended December 31, 2023.

## **9. RECONCILIATION TO FORM 5500**

Certain items have been classified differently between the financial statements and the Form 5500. Net assets available for benefits and changes in net assets available for benefits per the financial statements agree to Form 5500 in total as of December 31, 2024 and 2023.

## **10. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through October 13, 2025, which is the date the financial statements were available to be issued.

APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN

SCHEDULE I

PLAN #002 EIN #20-4369056

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2024

( a )	( b )	( c )	( d )	( e )
	Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par or maturity value	** Cost	Current Value
	<u>Mutual Funds</u>			
	AB Global Bond I	Mutual Fund		\$ 145
	AB Global Bond Fund - Class Z	Mutual Fund		8,951
	Allspring Mid Cap Value Inst	Mutual Fund		81,833
	Avantis Emerging Markets Equity Fund - Institution	Mutual Fund		17,477
	Avantis U.S. Large Cap Value Fund Institutional Class	Mutual Fund		21,338
	Avantis U.S. Small Cap Value Fund Institutional	Mutual Fund		6,501
	BlackRock High Yield Bond Portfolio K	Mutual Fund		16,084
	BlackRock Mid-Cap Growth Equity Portfolio Institutional	Mutual Fund		12,271
	BlackRock Total Return Fund K	Mutual Fund		11,271
	DFA Emerging Markets Core Equity Portfolio Institutional	Mutual Fund		1,006
	Diamond Hill Mid Cap Fund I	Mutual Fund		11,570
	DodgeCox International Stock Fund	Mutual Fund		26,535
	Federated Hermes Government Obligations Fund Premier	Mutual Fund		6,175
	Fidelity 500 Index Fund	Mutual Fund		41,451
	Fidelity International Index Fund	Mutual Fund		24,045
	Fidelity US Bond Index Fund	Mutual Fund		29,001
	Goldman Sachs GQG Partners International Opportunities Fund R6	Mutual Fund		23,320
	JPMorgan Equity Income Fund R5	Mutual Fund		19,577
	JPMorgan Large Cap Growth Fund Class R6	Mutual Fund		20,605
	Legal & General Commodity Strategy Fund - Institutional Shares	Mutual Fund		9,584
	Macquarie Mid Cap Growth Fund - Class Y	Mutual Fund		4,743
	Macquarie Small Cap Growth Fund I	Mutual Fund		7,792
	MetWest Total Return Bond Fund I	Mutual Fund		33,182
	MFS Mid Cap Growth Fund R6	Mutual Fund		11,725
	MFS Value Fund Class R6	Mutual Fund		50,449
*	Nationwide International Index Fund R6	Mutual Fund		168,066
*	Nationwide Loomis All Cap Growth Fund Class A	Mutual Fund		6,064
*	Nationwide Loomis All Cap Growth Fund R6	Mutual Fund		22,258
*	Nationwide Small Cap Index Fund Class R6	Mutual Fund		430
	Parnassus Mid Cap Fund Institutional Shares	Mutual Fund		30,779
	PGIM Total Return Bond Fund R6	Mutual Fund		22,697
	PIMCO Commodity Real Return Strategy Fund Institutional	Mutual Fund		595
	PIMCO Real Return Fund Institutional	Mutual Fund		12,874
	Principal Global Real Estate Securities Fund R-6	Mutual Fund		11,561
	Vanguard 500 Index Fund Admiral	Mutual Fund		188,786
	Vanguard Balanced Index Fund Admiral	Mutual Fund		24,011
	Vanguard Explorer Fund Admiral	Mutual Fund		6,584
	Vanguard Extended Market Index Fund Admiral	Mutual Fund		219,369
	Vanguard GNMA Fund Investor	Mutual Fund		152,923
	Vanguard Growth Index Fund Admiral	Mutual Fund		705,832
	Vanguard Inflation-Protected Securities Fund Investor	Mutual Fund		15,785
	Vanguard Real Estate Index Fund Admiral	Mutual Fund		50,749
	Vanguard Small Cap Index Fund	Mutual Fund		137,419
	Vanguard Target Retirement 2020 Fund Investor	Mutual Fund		38,773
	Vanguard Target Retirement 2025 Fund Investor	Mutual Fund		118,489
	Vanguard Target Retirement 2030 Fund Investor	Mutual Fund		67,082
	Vanguard Target Retirement 2035 Fund Investor	Mutual Fund		259,945
	Vanguard Target Retirement 2040 Fund Investor	Mutual Fund		127,684
	Vanguard Target Retirement 2045 Fund Investor	Mutual Fund		285,578
	Vanguard Target Retirement 2050 Fund Investor	Mutual Fund		79,866
	Vanguard Target Retirement 2055 Fund Investor	Mutual Fund		61,419
	Vanguard Target Retirement 2060 Fund Investor	Mutual Fund		213,102
	Vanguard Target Retirement 2065 Fund Investor	Mutual Fund		19,226
	Vanguard Target Retirement 2070 Fund Investor	Mutual Fund		7,166
	Vanguard Target Retirement Income Fund Investor	Mutual Fund		806,237
	Vanguard Total Stock Market Index Fund Admiral	Mutual Fund		37,716
	Vanguard Value Index Fund Admiral	Mutual Fund		113,145
	Victory Sycamore Small Company Opportunity Fund I	Mutual Fund		20,297
	Virtus Convertible Institutional	Mutual Fund		<u>1,683</u>
	Total mutual funds			4,530,821
	<u>Stable Value Fund</u>			
*	Nationwide Fixed Selection Option Fund	Stable Value Fund		66,713
*	NOTES RECEIVABLE FROM PARTICIPANTS	Various loans with interest rates ranging from 4.25% to 9.50% maturing from 2025 - 2029		<u>38,536</u>
*	Denotes party-in interest			\$ 4,636,070
**	Cost omitted as these investments are participant directed			

The accompanying notes are an integral part of these schedules.

**APPOLO HEATING, INC. 401(K) PROFIT SHARING PLAN**

**SCHEDULE II**

**PLAN #002 EIN #20-4369056  
 SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2024**

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	<u>Total that Constitute Nonexempt Prohibited Transactions</u>			
<u>Participant Contributions Transferred Late to Plan</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP</u>	<u>Contributions Pending Correction in VFCP</u>	<u>Total Fully Corrected Under VFCP and PTE 2002-51</u>
\$ <u>27,266</u>	\$ <u>-</u>	\$ <u>27,266</u>	\$ <u>-</u>	\$ <u>-</u>

\* Participant loan repayments are included in this amount.

The accompanying notes are an integral part of these schedules.