

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	154
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	132
	6a(2)	128
	6b	0
	6c	26
	6d	154
	6e	1
	6f	155
	6g(1)	110
	6g(2)	115
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

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

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

A Name of plan OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 OILMEN'S EQUIPMENT CORPORATION	D Employer Identification Number (EIN) 57-0667804	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

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

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

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

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

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

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

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

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

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)

SYNOVUS TRUST COMPANY

58-2146977

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	33177	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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	22502	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIF MID CAP GRTH I - PRINCIPAL SHA 711 HIGH STREET DES MOINES, IA 50392	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TCHSTN LG CAP FOC Y - BNY MELLON I 500 ROSS STREET PITTSBURGH, PA 53442	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

A Name of plan <u>OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>OILMEN'S EQUIPMENT CORPORATION</u>	D Employer Identification Number (EIN) <u>57-0667804</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MORLEY STABLE VALUE</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL GLOBAL INVESTORS TRUST CO</u>		
c EIN-PN <u>93-6274329-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1721689</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 OILMEN'S EQUIPMENT CORPORATION	D Employer Identification Number (EIN) 57-0667804

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	241863	253369
(9) Value of interest in common/collective trusts	1c(9)	1935483	1721689
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	13150248	14443203
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	15327594	16418261
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	15327594	16418261

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	395095	
(B) Participants.....	2a(1)(B)	793579	
(C) Others (including rollovers).....	2a(1)(C)	7734	
(2) Noncash contributions.....	2a(2)	0	1196408
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	18824
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	18824	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		18824
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	837656
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	837656	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		837656
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	0
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)	47546
(7) Net investment gain (loss) from pooled separate accounts	2b(7)	0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)	1110309
c Other income	2c	0
d Total income. Add all income amounts in column (b) and enter total	2d	3210743

Expenses

e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2044804
(2) To insurance carriers for the provision of benefits	2e(2)	0
(3) Other	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)	2044804
f Corrective distributions (see instructions)	2f	0
g Certain deemed distributions of participant loans (see instructions)	2g	19023
h Interest expense	2h	0
i Administrative expenses:		
(1) Salaries and allowances	2i(1)	0
(2) Contract administrator fees	2i(2)	0
(3) Recordkeeping fees	2i(3)	22503
(4) IQPA audit fees	2i(4)	0
(5) Investment advisory and investment management fees	2i(5)	33746
(6) Bank or trust company trustee/custodial fees	2i(6)	0
(7) Actuarial fees	2i(7)	0
(8) Legal fees	2i(8)	0
(9) Valuation/appraisal fees	2i(9)	0
(10) Other trustee fees and expenses	2i(10)	0
(11) Other expenses	2i(11)	0
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)	56249
j Total expenses. Add all expense amounts in column (b) and enter total	2j	2120076

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k	1090667
l Transfers of assets:		
(1) To this plan	2l(1)	0
(2) From this plan	2l(2)	0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **HALLIDAY, SCHWARTZ & CO.**

(2) EIN: **57-0925346**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

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

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

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

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

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

A Name of plan <u>OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OILMEN'S EQUIPMENT CORPORATION</u>	D Employer Identification Number (EIN) <u>57-0667804</u>	

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

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

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

1	
---	--

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

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

**OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING
AND 401(K) SAVINGS PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN, PN 001
FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 3
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6 - 14
Supplementary Information	
Schedule of Assets (Held at End of Year)	15

INDEPENDENT AUDITOR'S REPORT

To the 401(k) Committee of
Oilmen's Equipment Corporation Profit Sharing and 401(K) Savings Plan
Spartanburg, South Carolina

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Oilmen's Equipment Corp. Profit Sharing and 401(K) Savings 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.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2 to the financial statements, the Plan changed its basis of accounting from the modified cash basis to the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America, effective January 1, 2024. The change did not result in a restatement of prior period financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

Auditor's Responsibilities for the Audit of the Financial Statements — Continued

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 of Assets (Held at End of Year) as of and for the year ended December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements, but is 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is 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).

Halliday, Schwartz & Co.

Spartanburg, South Carolina
October 14, 2025

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING & 401(K) SAVINGS PLAN, PN 001
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
 DECEMBER 31, 2024 AND 2023

	2024	2023
Assets		
Investments (at Fair Value) -		
Registered investment companies	\$ 14,443,203	\$ 13,150,248
Common/Collective trust funds	1,721,689	1,935,483
Receivables:		
Notes receivable from participants	253,369	241,863
Total Assets	16,418,261	15,327,594
Net Assets Available for Benefits	\$ 16,418,261	\$ 15,327,594

The accompanying notes are an integral part of the financial statements.

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING & 401(K) SAVINGS PLAN, PN 001
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2024

ADDITIONS

Additions to Net Assets Attributed to:

Investment income (loss):

Net appreciation (depreciation) in fair value of investments -

Registered investment companies

\$ 1,110,309

Common/collective trust funds

47,546

Dividend income

837,656

1,995,511

Interest income on notes receivable from participants

18,824

Contributions:

Participants

793,579

Rollover

7,734

Employer

395,095

1,196,408

3,210,743

DEDUCTIONS

Deductions from Net Assets Attributed to:

Benefits paid to participants

2,063,827

Administrative expenses

56,249

2,120,076

Net Increase (Decrease)

1,090,667

Net Assets Available for Benefits - Beginning of Year

15,327,594

Net Assets Available for Benefits - End of Year

\$ 16,418,261

The accompanying notes are an integral part of the financial statements.

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN, PN 001
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Oilmen's Equipment Corporation Profit Sharing and 401(k) Savings Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan (a 401(k) plan) covering all employees of Oilmen's Equipment Corporation (the Company), completing 250 hours of service each month during three (3) consecutive month(s) of employment or who have one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) applicable to defined contribution or individual account plans. From time to time, the Plan has been amended and restated to comply with various legislative and regulatory changes.

The Plan is administered by the Oilmen's 401(k) Plan Retirement and Investment Committee ("Committee") appointed by the President of the Company. The Committee has complete responsibility for the operation and administration of the Plan including, without litigation, the power to construe and interpret the Plan and to resolve all questions that arise thereunder. Fidelity Management Trust Company ("Fidelity" or the "Trustee") serves as the trustee of the Plan. The Committee believes the Plan meets all significant requirements of ERISA.

Participating employers in the Plan include OEC Service & Sales, Inc., Corrugated Containers, Inc., OEC Fluid Handling, Inc., OEC Petroleum Systems, Inc., Oilmen's Truck Tanks, Inc., and Piedmont Truck Paint Services.

Contributions

Participants in the Plan may contribute up to 100% of their total pre-tax compensation, as defined in the Plan ("salary reduction contribution"). The Plan has two types of elective deferrals: pre-tax deferrals and Roth deferrals. Salary reduction contributions were limited by the Internal Revenue Code to \$23,000 and \$22,500 for 2024 and 2023, respectively. Participants who attain age 50 before the end of the year are eligible to make catch-up contributions. Such contributions were limited to \$7,500 and \$7,500 for 2024 and 2023, respectively.

The current adoption agreement for the Plan includes in its definition of Plan Compensation an exclusion for expense reimbursements and allowances, cash and non-cash fringe benefits, moving expenses, deferred compensation, welfare benefits, and Board of Director annual shareholder meeting fees.

The Plan has adopted a Safe Harbor Basic Matching Contribution. The Company makes matching contributions to the account of each eligible participant in an amount equal to the sum of 100% of the amount of the participant's elective deferrals that do not exceed 3% of the participant's compensation, plus 50% of the amount of the participant's elective deferrals that exceed 3% of the participant's compensation but do not exceed 5% of the participant's compensation. The Company provided a match for the years ending December 31, 2024 and 2023.

The Company may also contribute to the Plan, for each taxable year, a discretionary amount as it shall determine. These are considered non-elective contributions that are subjected to vesting requirements based on years of service, as defined in the Plan document.

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN, PN 001
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF THE PLAN - CONTINUED

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's matching contribution, and an allocation of (a) plan earnings or losses and (b) a discretionary contribution (if applicable). Allocations are based on participant earnings or account balances, as defined. Participants direct the investment of their contributions into various investment options offered by the Plan. The matching contributions are invested in the same options. Participants may change their investment elections at any time. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Plan Eligibility and Vesting

Participation in the Plan is voluntary. All employees who have completed one year of service or have worked at least 250 hours each month during three (3) consecutive month(s) of employment, whichever is credited first, are eligible. All contributions and actual earnings thereon are fully vested and non-forfeitable, except for non-elective contributions made at the Company's discretion as described above. Participants become fully vested with respect to the non-elective contributions by the Company as follows:

Years of Service	Percent Vested
Less than 1	0%
1	1%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Payments and Withdrawals

A participant whose employment is terminated may receive the vested portion of his or her account in a lump-sum payment or may defer receipt in accordance with the required minimum distribution rules. A participant who has retired may receive installment payments over a period of time.

Plan Termination

Although the Company has not expressed any intent to terminate the Plan, it may do so at any time, or it may amend the Plan by resolution of the 401(k) committee. In the event the Plan is amended, no such amendment to the Plan shall cause any of the assets of the Plan to be used for or be diverted to any purpose other than the exclusive benefit of participants or their beneficiaries, nor may the amendment retroactively reduce the accounts of a participant. In the event of a termination, all benefits are immediately vested in participants and the total amount in the accounts of each participant shall be distributed.

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN, PN 001
NOTES TO FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2024 AND 2023

NOTE 1 - DESCRIPTION OF THE PLAN - CONTINUED

Notes Receivable from Participants

The Plan includes a loan to participant feature, which allows participants to borrow against their vested account balances. Participants may borrow a minimum of \$1,000 up to a maximum of the lesser of 50% of their vested account balance or \$50,000 reduced by the highest outstanding loan balance in the previous twelve months. Loan transactions are treated as transfers between the investment fund and the loan fund. Loan terms may not exceed 5 years, with the exception of loans for the purchase of a primary residence, which may extend to 15 years. The loans are secured by the balance in the participant's account. Only one outstanding loan is permitted. Interest was set at the prime rate during 2024 and 2023 and ranged from 4.25% to 9.50% for loans outstanding as of December 31, 2024 and 2023. Principal and interest are paid ratably through payroll deductions. Participant loans are measured at their unpaid principal balance, plus any accrued but unpaid interest. Under ASC 326, management evaluated expected credit losses and determined that no allowance was necessary, as of December 31 2024 and 2023, because loans are fully secured by participant account balances and repayment is typically made through payroll deductions.

NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE

Effective January 1, 2024, the Plan changed its basis of accounting from the modified cash basis to the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under the modified cash basis of accounting, revenues were recognized when received and expenses when paid, with limited exceptions. Under the accrual basis, revenues are recognized when earned and expenses when incurred, regardless of the timing of cash receipts or disbursements.

The Plan's management believes that the accrual basis of accounting provides more reliable and relevant financial information and is more consistent with the presentation used by similar employee benefit plans.

This change in accounting principle did not result in any adjustments to the previously issued financial statements, as the impact of applying the accrual basis to prior periods was not material to the Plan's net assets available for benefits.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Oilmen's Equipment Corporation Profit Sharing and 401(k) Savings Plan is presented to assist in understanding the financial statements. The financial statements and notes are representations of the Plan's management, which are responsible for their integrity and objectivity. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting.

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN, PN 001
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 DECEMBER 31, 2024 AND 2023

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Valuation of Investments

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are reported on a trade-date basis. Interest and dividends are recorded when received. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Accordingly, actual results may differ from those estimates.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Plan, unless otherwise paid by the Company. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in administrative expenses and net appreciation of fair value of investments.

Payment of Benefits

Benefits are recorded when paid.

NOTE 4 - INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE

Fidelity Management Trust Company serves as trustee of the Plan's investment assets. All investment and transaction amounts in the accompanying financial statements and schedule were certified by the trustee as complete and accurate in accordance with Section 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

	2024	2023
Investments, at Fair Value:		
Registered investment companies (Mutual funds)	14,443,203	13,150,248
Common collective trusts	1,721,689	1,935,483
Notes receivable from participants	253,369	241,863
Net appreciation (depreciation) in fair value of investments	1,157,855	1,723,648

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN, PN 001
NOTES TO FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2024 AND 2023

NOTE 5 - FORFEITURES

As of December 31, 2024 and 2023, the forfeiture account included assets totaling \$5,994 and \$5,866 respectively. The Plan uses forfeitures to reduce any non-elective contributions and matching contribution as deemed necessary. No forfeitures were applied as a reduction to contributions in 2024 and 2023.

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN, PN 001
NOTES TO FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2024 AND 2023

NOTE 6 - INVESTMENTS

The following table presents investments, as of December 31:

	<u>2024</u>	<u>2023</u>
Common/Collective Trusts:		
Morley Stable Value Fund	\$ 1,721,689	\$ 1,935,483
Registered Investment Companies:		
American Beacon Small Cap Value Fund Class R6	\$ 126,635	\$ 141,814
American Funds EuroPacific Growth Fund Class R6	1,230,687	1,181,421
Dodge & Cox Income Fund	711,231	1,016,295
Janus Henderson Enterprise Fund Class N	901,570	-
MainStay Large Cap Growth Fund Class R6	2,375,726	1,754,217
Principal MidCap Growth Fund Institutional Class	-	730,464
Principal SmallCap Growth Fund I Class R6	156,944	160,391
Touchstone Large Cap Focused Fund Class Y	512,057	776,870
Vanguard 500 Index Fund Adm Shares	2,321,176	2,000,476
Vanguard Interm-Term Treasury Index Fund Adm Shares	205,388	184,065
Vanguard Short-Term Inflation Protected Securities Index Fund	15,369	980
Vanguard Mid-Cap Index Fund Admiral Shares	11,131	9,693
Vanguard Small-Cap Index Fund Admiral Shares	589,984	434,704
Vanguard Target Retirement 2020 Fund Inv Shares	-	135,334
Vanguard Target Retirement 2025 Fund Inv Shares	270,541	239,612
Vanguard Target Retirement 2030 Fund Inv Shares	378,943	339,726
Vanguard Target Retirement 2035 Fund Inv Shares	188,477	143,471
Vanguard Target Retirement 2040 Fund Inv Shares	207,757	153,497
Vanguard Target Retirement 2045 Fund Inv Shares	428,647	317,655
Vanguard Target Retirement 2050 Fund Inv Shares	470,296	617,397
Vanguard Target Retirement 2055 Fund Inv Shares	579,208	453,622
Vanguard Target Retirement 2060 Fund Inv Shares	418,991	313,211
Vanguard Target Retirement 2065 Fund Inv Shares	109,500	55,244
Vanguard Target Retirement 2070 Fund Inv Shares	21,332	-
Vanguard Target Retirement Income Fund Inv Shares	614	3,240
Vanguard Total Bond Market Index Fund Adm Shares	84,326	46,565
Vanguard Total International Stock Index Fund Adm Shares	318,190	399,985
Vanguard Windsor Fund Admiral Shares	1,067,136	821,724
Victory Sycamore Established Value Fund Class R6	741,347	718,575
	<u>14,443,203</u>	<u>13,150,248</u>
Total Investments	<u>\$ 16,164,892</u>	<u>\$ 15,085,731</u>

During 2024, the Plan's investments (including gains and losses on investments bought and sold as well as held during the year) increased in value by \$1,157,855, due to the positive market trends and resulting performance within funds.

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN, PN 001
NOTES TO FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2024 AND 2023

NOTE 7 - FAIR VALUE MEASUREMENTS

A fair value hierarchy was established that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets or liabilities and have the highest priority, and Level 3 inputs consist of significant unobservable inputs and have the lowest priority. The three levels of the fair value hierarchy are described as follows:

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

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

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

Common/collective trusts are valued at the net asset value of units held by the Plan at year-end. The NAV is determined by the custodian of the fund and is based upon the fair value of the underlying assets held by the fund.

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

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN, PN 001
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 DECEMBER 31, 2024 AND 2023

NOTE 7 - FAIR VALUE MEASUREMENTS - CONTINUED

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

	<u>(Level 1)</u>	<u>Total</u>
<u>December 31, 2024</u>		
Registered Investment Companies	<u>\$ 14,443,203</u>	<u>\$ 14,443,203</u>
Total assets in fair value hierarchy	<u>\$ 14,443,203</u>	\$ 14,443,203
Investments measured at NAV (1)		<u>1,721,689</u>
Investments at Fair Value		<u>\$ 16,164,892</u>
<u>December 31, 2023</u>		
Registered Investment Companies	<u>\$ 13,150,248</u>	<u>\$ 13,150,248</u>
Total assets in fair value hierarchy	<u>\$ 13,150,248</u>	\$ 13,150,248
Investments measured at NAV (1)		<u>1,935,483</u>
Investments at Fair Value		<u>\$ 15,085,731</u>

(1) This category includes common/collective trusts that are designed to deliver safety and stability by preserving principal and accumulating earnings. The investments are valued at the net asset value (NAV) of units held by the Plan at year-end. Investments measured at NAV (net asset value) per share or its equivalent have not been classified in the fair value hierarchy. The fair values presented above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits. There are no participant redemption restriction for these investments; the redemption notice period is only applicable to the Plan. There are no unfunded commitments relating to these investments.

NOTE 8 - TAX STATUS

The Plan uses a pre-approved defined contribution plan document sponsored by Fidelity Management & Research Company, and the pre-approved plan document has received an opinion letter from the IRS dated March 31, 2014 that state that the form of the plan document meets the applicable requirements of the Internal Revenue Code (IRC). The Company has not requested a current determination letter, specific to the Plan itself. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the plan is qualified, and the related trust is tax exempt.

Under the present federal income tax laws, a participating employee will not become subject to federal income tax with respect to contributions or income earned thereon until the participating employee's account is distributed to the employee from the Plan.

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING AND 401(K) SAVINGS PLAN, PN 001
NOTES TO FINANCIAL STATEMENTS - CONTINUED
DECEMBER 31, 2024 AND 2023

NOTE 8 - TAX STATUS - CONTINUED

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

NOTE 9 - ADMINISTRATIVE COSTS

Administrative fees were incurred by the Plan for services rendered by parties-in-interest. The Plan pays all expenses related to Plan operations. As of December 31, 2024 and 2023, fees paid to parties-in-interest totaled \$56,249 and \$55,921, respectively. Fees were based upon customary and reasonable rates for such services. All transactions between parties-in-interest were conducted at arm's length.

NOTE 10 - TERMINATED PARTICIPANT ACCOUNTS

As of December 31, 2024 and 2023, plan assets totaling \$2,097,920 and \$1,805,439, respectively, were allocated to terminated participants.

NOTE 11 - RISKS AND UNCERTAINTIES

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

NOTE 12 - TRANSACTIONS WITH RELATED PARTIES AND PARTIES-IN-INTEREST

Certain Plan investments are common/collective trusts managed by Fidelity. Fidelity is the trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. In addition, certain fees with parties-in-interest of \$31,000 and \$29,500 were paid by the Plan for the year ended December 31, 2024. All fees paid to parties-in-interest were based upon customary and reasonable rates for such services.

NOTE 13 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 14, 2025, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING & 401(K) SAVINGS PLAN, PN 001
OILMEN'S EQUIPMENT CORPORATION, EIN 57-0667804
SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FOR THE PLAN YEAR ENDED DECEMBER 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
Common/Collective Trusts:				
	Morley Capital Management	Morley Stable Value Fund	\$	1,721,689
Registered Investment Companies:				
	American Beacon Funds	American Beacon Small Cap Value Fund Class R6		126,635
	Capital Group	American Funds EuroPacific Growth Fund Class R6		1,230,687
	Dodge & Cox	Dodge & Cox Income Fund Class X		711,231
	Janus Henderson Investors	Janus Henderson Enterprise Fund Class N		901,570
	Winslow Capital Management	MainStay Large Cap Growth Fund Class R6		2,375,726
	Principal Life Insurance Company	Principal SmallCap Growth Fund I Class R6		156,944
	Touchstone Investments	Touchstone Large Cap Focused Fund Class Y		512,057
	The Vanguard Group	Vanguard 500 Index Fund Admiral Shares		2,321,176
	The Vanguard Group	Vanguard Interm-Term Treasury Index Fund Admiral Shares		205,388
	The Vanguard Group	Vanguard Mid-Cap Index Fund Admiral Shares		11,131
	The Vanguard Group	Vanguard Short-Term Inflation Protected Securities Index Fund		15,369
	The Vanguard Group	Vanguard Small-Cap Index Fund Admiral Shares		589,984
	The Vanguard Group	Vanguard Target Retirement 2025 Fund Investor Shares		270,541
	The Vanguard Group	Vanguard Target Retirement 2030 Fund Investor Shares		378,943
	The Vanguard Group	Vanguard Target Retirement 2035 Fund Investor Shares		188,477
	The Vanguard Group	Vanguard Target Retirement 2040 Fund Investor Shares		207,757
	The Vanguard Group	Vanguard Target Retirement 2045 Fund Investor Shares		428,647
	The Vanguard Group	Vanguard Target Retirement 2050 Fund Investor Shares		470,296
	The Vanguard Group	Vanguard Target Retirement 2055 Fund Investor Shares		579,208
	The Vanguard Group	Vanguard Target Retirement 2060 Fund Investor Shares		418,991
	The Vanguard Group	Vanguard Target Retirement 2065 Fund Investor Shares		109,500
	The Vanguard Group	Vanguard Target Retirement 2070 Fund Investor Shares		21,332
	The Vanguard Group	Vanguard Target Retirement Income Fund Investor Shares		614
	The Vanguard Group	Vanguard Total Bond Market Index Fund Admiral Shares		84,326
	The Vanguard Group	Vanguard Total International Stock Index Fund Admiral Shares		318,190
	The Vanguard Group	Vanguard Windsor Fund Admiral Shares		1,067,136
	Victory Capital Management	Victory Sycamore Established Value Fund Class R6		741,347
				<u>14,443,203</u>
	Participant Loans	** Interest rates - various based on current market (4.25 - 9.50%) Maturities range from 2025-2029		<u>253,369</u>
				<u>\$ 16,418,261</u>

* Denotes Party-In-Interest

** The accompanying financial statements classify participant loans as notes receivable from participants

Note: Information on cost of investments is excluded for participant-directed investments.

OILMEN'S EQUIPMENT CORPORATION PROFIT SHARING & 401(K) SAVINGS PLAN, PN 001
OILMEN'S EQUIPMENT CORPORATION, EIN 57-0667804
SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
FOR THE PLAN YEAR ENDED DECEMBER 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
Common/Collective Trusts:				
	Morley Capital Management	Morley Stable Value Fund	\$	1,721,689
Registered Investment Companies:				
	American Beacon Funds	American Beacon Small Cap Value Fund Class R6		126,635
	Capital Group	American Funds EuroPacific Growth Fund Class R6		1,230,687
	Dodge & Cox	Dodge & Cox Income Fund Class X		711,231
	Janus Henderson Investors	Janus Henderson Enterprise Fund Class N		901,570
	Winslow Capital Management	MainStay Large Cap Growth Fund Class R6		2,375,726
	Principal Life Insurance Company	Principal SmallCap Growth Fund I Class R6		156,944
	Touchstone Investments	Touchstone Large Cap Focused Fund Class Y		512,057
	The Vanguard Group	Vanguard 500 Index Fund Admiral Shares		2,321,176
	The Vanguard Group	Vanguard Interm-Term Treasury Index Fund Admiral Shares		205,388
	The Vanguard Group	Vanguard Mid-Cap Index Fund Admiral Shares		11,131
	The Vanguard Group	Vanguard Short-Term Inflation Protected Securities Index Fund		15,369
	The Vanguard Group	Vanguard Small-Cap Index Fund Admiral Shares		589,984
	The Vanguard Group	Vanguard Target Retirement 2025 Fund Investor Shares		270,541
	The Vanguard Group	Vanguard Target Retirement 2030 Fund Investor Shares		378,943
	The Vanguard Group	Vanguard Target Retirement 2035 Fund Investor Shares		188,477
	The Vanguard Group	Vanguard Target Retirement 2040 Fund Investor Shares		207,757
	The Vanguard Group	Vanguard Target Retirement 2045 Fund Investor Shares		428,647
	The Vanguard Group	Vanguard Target Retirement 2050 Fund Investor Shares		470,296
	The Vanguard Group	Vanguard Target Retirement 2055 Fund Investor Shares		579,208
	The Vanguard Group	Vanguard Target Retirement 2060 Fund Investor Shares		418,991
	The Vanguard Group	Vanguard Target Retirement 2065 Fund Investor Shares		109,500
	The Vanguard Group	Vanguard Target Retirement 2070 Fund Investor Shares		21,332
	The Vanguard Group	Vanguard Target Retirement Income Fund Investor Shares		614
	The Vanguard Group	Vanguard Total Bond Market Index Fund Admiral Shares		84,326
	The Vanguard Group	Vanguard Total International Stock Index Fund Admiral Shares		318,190
	The Vanguard Group	Vanguard Windsor Fund Admiral Shares		1,067,136
	Victory Capital Management	Victory Sycamore Established Value Fund Class R6		741,347
				<u>14,443,203</u>
	Participant Loans	** Interest rates - various based on current market (4.25 - 9.50%) Maturities range from 2025-2029		<u>253,369</u>
			\$	<u><u>16,418,261</u></u>

* Denotes Party-In-Interest

** The accompanying financial statements classify participant loans as notes receivable from participants

Note: Information on cost of investments is excluded for participant-directed investments.