

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

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

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: INTERIOR SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 01/01/2001
2a Plan sponsor's name (employer, if for a single-employer plan): INTERIOR SYSTEMS, INC.
2b Employer Identification Number (EIN): 82-0373280
2c Plan Sponsor's telephone number: 208-853-2233
2d Business code (see instructions): 236200

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include plan administrator, 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>	160
<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>	160
	<b>6a(2)</b>	158
	<b>6b</b>	
	<b>6c</b>	21
	<b>6d</b>	179
	<b>6e</b>	
	<b>6f</b>	179
	<b>6g(1)</b>	
<b>6g(2)</b>	179	
<b>6h</b>	17	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
2I 2O

**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 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**

- (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 \_\_\_\_\_
- (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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<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>INTERIOR SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP 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>INTERIOR SYSTEMS, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>82-0373280</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>a</b> Total noninterest-bearing cash .....	<b>1a</b>	94690	98228
<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>	0	54924
<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>		
<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>		
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>	3429304	4070714
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	3523994	4223866
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	3523994	4223866

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	317594	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		317594
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	15624	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		15624
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		0
(3) Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	554711	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)		
<b>c</b> Other income .....	2c		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d		887929

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	188057	
(2) To insurance carriers for the provision of benefits .....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)		188057
<b>f</b> Corrective distributions (see instructions) .....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g		
<b>h</b> Interest expense.....	2h		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	2i(1)		
(2) Contract administrator fees .....	2i(2)		
(3) Recordkeeping fees .....	2i(3)		
(4) IQPA audit fees .....	2i(4)		
(5) Investment advisory and investment management fees .....	2i(5)		
(6) Bank or trust company trustee/custodial fees .....	2i(6)		
(7) Actuarial fees .....	2i(7)		
(8) Legal fees .....	2i(8)		
(9) Valuation/appraisal fees .....	2i(9)		
(10) Other trustee fees and expenses .....	2i(10)		
(11) Other expenses.....	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)		0
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j		188057

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		699872
<b>l</b> Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan .....	2l(2)		

**Part III Accountant's Opinion**

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

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

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

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

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

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

(1) Name: COOPER NORMAN

(2) EIN: 82-0343828

**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.)		X	
<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.)		X	
<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.)		X	
<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.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		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?		X	
<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?		X	
<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?		X	
<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.)	X		
<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.)		X	
<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?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<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.		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.)

<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 \_\_\_\_\_.

# Interior Systems, Inc. Employee Stock Ownership Plan



FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITORS' REPORT  
YEARS ENDED DECEMBER 31, 2024 AND 2023

## Interior Systems, Inc. Employee Stock Ownership Plan

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## Independent Auditors' Report

To the Trustees and Management  
Interior Systems, Inc. Employee Stock Ownership Plan  
Boise, Idaho

### **Opinion**

We have audited the accompanying financial statements of Interior Systems, Inc. Employee Stock Ownership Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

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

### **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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Other Matter**

The financial statements of Interior Systems, Inc. Employee Stock Ownership Plan as of and for the year ended December 31, 2023, were audited by a predecessor auditor, who expressed an unmodified opinion on those financial statements in their report dated August 23, 2024. The predecessor auditor's report did not include any modifications, emphasis-of-matter, or other-matter paragraphs.

### **Responsibilities of Management**

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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 judgement 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 controls 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 controls. 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.

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

### **Supplemental Schedule Required by ERISA**

Our audits are conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets Held at End of Year (Schedule H) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management, was derived from, and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit 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.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the supplemental schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.



Pocatello, Idaho  
October 09, 2025

Interior Systems, Inc. Employee Stock Ownership Plan  
 Statements of Net Assets Available for Benefits  
 December 31, 2024 and 2023

	2024	2023
ASSETS		
Interest-bearing cash	\$ 98,228	\$ 94,690
Investment in Interior Systems, Inc.'s common stock, at estimated fair value	4,070,714	3,387,459
Total investments	4,168,942	3,482,149
O/I receivable	54,924	41,845
TOTAL ASSETS	4,223,866	3,523,994
NET ASSETS AVAILABLE FOR BENEFITS	\$ 4,223,866	\$ 3,523,994

See independent auditors' report and accompanying notes to the financial statements.

Interior Systems, Inc. Employee Stock Ownership Plan  
Statement of Changes in Net Assets Available for Benefits  
Year Ended December 31, 2024

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ADDITIONS TO NET ASSETS ATTRIBUTED TO	
Investment income	
Net unrealized appreciation in fair value of investments	\$ 554,711
Interest income	15,624
Total investment income	<u>570,335</u>
Employer contributions	<u>317,594</u>
 TOTAL ADDITIONS	 887,929
 DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO	
Distributions to participants	<u>188,057</u>
 INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	 699,872
 NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	<u>3,523,994</u>
 END OF YEAR	 <u>\$ 4,223,866</u>

See independent auditors' report and accompanying notes to the financial statements.

Interior Systems, Inc. Employee Stock Ownership Plan  
Notes to the Financial Statements  
December 31, 2024

---

1. DESCRIPTION OF PLAN

The following description of the Interior Systems, Inc. Employee Stock Ownership 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 an employee stock ownership plan (ESOP) established January 1, 2001, covering substantially all employees of Interior Systems, Inc. (the Company) (the Plan Sponsor). The Plan is designed to comply with Section 4975(e)(7) and the regulations thereunder the Internal Revenue Code (IRC) of 1986, as amended and is subject to the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is administered by a committee (ESOP committee) appointed by the Company's Board of Directors. An independent third party serves as the Plan's Trustee.

Eligibility

Participation in the Plan is available to all employees who have completed at least one year of service provided they work at least 1,000 hours during the Plan year. Participants who do not have at least 1,000 hours of service during the Plan year of hire or are not employed on the last working day of the Plan year unless on approved absence are not eligible for an allocation of Company contributions for such year.

Contributions

The Company makes contributions to the Plan to fund the required repurchase of shares distributed to participants. Employees are not permitted to make contributions to the Plan.

Participant Accounts

The Plan is a stock bonus plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each Plan year with an allocation of shares of the Company's common stock as determined by the Trustee, repurchased from terminated participants' vested accounts, and forfeited from terminated participants non-vested accounts. All eligible participants as of the last day of the Plan year will receive an allocation. Allocations are based on the participant's eligible compensation relative to total eligible compensation. Plan earnings are allocated to each participant's account based on the ratio of the participant's beginning of the year account balance to all participants' beginning of the year account balances.

Vesting

If a participant's employment with the Company ends for any other reason than normal retirement, death, or disability, the participant will vest in balances in their account based on total years of service in the Plan. Participants must have worked at least 1,000 hours in a Plan year to receive credit for a full year of service. Eligible participants meeting minimum hour requirements begin vesting after two years of service and become 100% vested after six years of service.

Interior Systems, Inc. Employee Stock Ownership Plan  
Notes to the Financial Statements  
December 31, 2024

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Payment of Benefits

No distributions from the Plan will be made until a participant retires, dies (in which case, payment shall be made to his or her beneficiary or, if none, his or her legal representatives), or otherwise terminates employment with the Company.

All distributions are payable in cash. Participant Shares are repurchased by the Company, and the participant receives a cash payment.

Under the provisions of the Plan, the Company is obligated to repurchase participant shares which have been distributed under the terms of the Plan as long as the shares are not publicly traded or if the shares are subject to trading limitations.

As of December 31, 2024, a total of \$992,200 of Plan assets were allocated to accounts of persons who have terminated employment with the Company.

Put Option

Federal Income Tax regulations requires the Plan to include a put option as the employer stock held by the Plan and its participants is not readily tradable on an established market, and is subject to trading limitations. The put option is a right to demand that the Company buy any shares of its stock distributed to participants. The put price is representative of the fair market value of the stock. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Voting Rights

Under certain conditions (i.e. corporate merger or consolidation, liquidation, dissolution, etc.), each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account and is notified by the Trustee prior to the time that such rights are to be exercised. The Trustee is to vote any allocated Company stock, for which participant instructions have been received, in accordance with such instructions. The Trustee shall vote any unallocated Company stock in the trust fund, or any allocated Company stock as to which no voting instructions have been received, in such matter as directed by the ESOP committee.

Diversification

Diversification is offered to participants close to retirement so that they have the opportunity to move part of the value of their investment in Company stock into investments, which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a five-year period. In each of the first five years, a participant may diversify up to 25% of the number of shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. Participants who elect to diversify receive a cash distribution.

### Forfeitures

Plan forfeitures are allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the Plan year. There were approximately 2,866 and 1,219 shares forfeited of terminated participants' non-vested account balances for the years ended December 31, 2024 and 2023, respectively.

### Plan Termination

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants become 100% vested in their account balance.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

### Cash and Cash Equivalents

The Plan considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

### Investment Valuation and Income Recognition

Investments are reported at estimated fair value. See note 3 for discussion of fair value measurements.

### Payment of Benefits

Benefits are recorded when paid.

### Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

### Commitments - Put Option

Participants (or their beneficiaries, certain transferees, or IRA trustees) who receive distributions of Company Stock from the Plan that is not readily tradable on an established securities market are granted a put option. This option allows the holder to require the Company to repurchase the distributed shares at their current fair market value, as determined by an independent appraiser. The put option may be exercised during two separate 60-day periods: the first commencing on the date of distribution, and the second during the 60-day period in the following plan year after a new valuation is established.

Interior Systems, Inc. Employee Stock Ownership Plan  
Notes to the Financial Statements  
December 31, 2024

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If the put option is exercised, payment for the shares must be made within 30 days for installment distributions, or in a lump sum or substantially equal annual installments over a period not exceeding five years for lump sum distributions. Adequate security and a reasonable rate of interest are provided for any unpaid amounts. The put option is a non-terminable right and cannot be revoked or eliminated by subsequent plan amendments or actions. The Plan may require the participant to execute a stock transfer agreement to evidence the right of first refusal prior to receiving a certificate for Company Stock. No Company Stock acquired with the proceeds of an exempt loan may be subject to a put, call, or other option, or buy-sell or similar arrangement while held by the Plan or when distributed, except as provided under the put option.

The potential commitment for the put option as of December 31, 2024, is \$1,056,288. The expected obligation is calculated based on the fair value of the ESOP shares of \$17.08, as of December 31, 2024. This commitment will fluctuate based on the fair value of the shares. The following table sets forth the expected obligation over the next five years as of December 31:

<u>Year</u>	<u>Amount</u>
2025	\$ 371,444
2026	108,452
2027	341,071
2028	131,956
2029	56,880
Thereafter	<u>46,485</u>
Total	<u>\$ 1,056,288</u>

#### Administrative Expenses

All reasonable administrative expenses of the Plan are paid from plan assets unless otherwise paid by the Company. The Plan Administrator is responsible for allocating these expenses among participant accounts, either proportionally based on account balances or on a pro rata basis by participant count. Certain expenses, such as those related to distributions, loans, participant direction, and benefit calculations, may be allocated directly to the account of the participant to whom the expense relates. The allocation method must be reasonable and nondiscriminatory, and certain expenses for former employees or surviving spouses may only be charged on a pro rata basis, in compliance with ERISA and Internal Revenue Code §401(a)(4).

### 3. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 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 active markets,
  - inputs other than quoted prices that are observable for the asset or liability.
  - 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

*Interior Systems, Inc.'s Common Stock:* The estimated fair value of Interior Systems, Inc. common stock held by the Plan is valued at estimated fair value based on an annual independent appraisal. This appraisal was based on a combination of the market and income valuation approaches. The appraiser took into account historical and projected cash flow and net income, weighted-average cost of capital, and applicable discounts and premiums.

Interior Systems, Inc. Employee Stock Ownership Plan  
Notes to the Financial Statements  
December 31, 2024

3. FAIR VALUE MEASUREMENTS, CONTINUED

The following table sets forth the basic assumptions used in arriving at estimated fair value and the range of value for unobservable inputs:

Description	Fair Value	Principal Valuation Technique	Unobservable Inputs
Interior Systems, Inc. Common Stock	\$ 4,070,714	Income	EBITDA, net income, weighted average cost of capital, discount rate, discount for lack of marketability
		Market	Public comparables, revenue multiple, EBITDA multiple, discount for lack of marketability

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value:

Fair Value Measurements at December 31, 2024

	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 98,228	\$ -	\$ -	\$ 98,228
Investment in Interior Systems, Inc.'s common stock	-	-	4,070,714	4,070,714
<b>Total investments</b>	<b>\$ 98,228</b>	<b>\$ -</b>	<b>\$ 4,070,714</b>	<b>\$ 4,168,942</b>

Fair Value Measurements at December 31, 2023

	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 94,690	\$ -	\$ -	\$ 94,690
Investment in Interior Systems, Inc.'s common stock	-	-	3,387,459	3,387,459
<b>Total investments</b>	<b>\$ 94,690</b>	<b>\$ -</b>	<b>\$ 3,387,459</b>	<b>\$ 3,482,149</b>

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2024:

	Level 3 assets December 31, 2024
Unrealized appreciation in estimated fair value	554,711
Issues	317,594

Gains and losses included in changes in net assets available for benefits for the year ended December 31, 2024, are reported in net unrealized appreciation in fair value of investments in the statement of changes in net assets available for benefits.

Interior Systems, Inc. Employee Stock Ownership Plan  
Notes to the Financial Statements  
December 31, 2024

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3. FAIR VALUE MEASUREMENTS, CONTINUED

The fair value of the Company common stock is based on an annual independent appraisal. This appraisal was based on a combination of the market and income valuation approaches consistent with prior years as outlined in the above table.

The valuation process involves the Trustee's and Plan management's selection of an independent appraiser. Plan management accumulates the data for the appraiser from the audited financial statements of the Company. The appraiser prepares a preliminary report which Plan management, along with the Trustee, reviews in detail, discusses and approves.

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

4. INVESTMENTS

The Plan's investments are as follows:

	<u>2024</u>	<u>2023</u>
Interior Systems, Inc. - common stock shares		
Number of shares	238,332	232,495
Cost	<u>\$ 1,384,476</u>	<u>\$ 1,350,568</u>
Estimated fair value	<u>\$ 4,070,714</u>	<u>\$ 3,387,459</u>

5. TAX STATUS

The IRS has determined and informed the Company by letter dated January 1, 2001, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan was amended effective December 2021 and has not received an updated determination letter. The administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related Trust is tax-exempt.

Accounting principles generally accepted in the United State 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 than likely would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes that it is no longer subject to income tax examinations for the years prior to 2021.

6. RISKS AND UNCERTAINTIES

The Plan's sole investment is in the Company's common stock, which is exposed to various risks, such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows, and other such techniques. Due to the level of risk associated with the investment in the common stock and to uncertainties inherent in estimates and assumptions, it is at least reasonably possible that changes in the value of the common stock will occur in the near term and that such changes could materially affect the amounts reported in the accompanying financial statements.

7. RELATED PARTIES AND PARTY-IN-INTEREST TRANSACTIONS

The Plan invests in Company common stock. The Company pays some Plan expenses. The Company is the sponsor of the Plan and, therefore, these are related parties and party-in-interest transactions.

Company contributions are held and managed by the Trustee. As a result, these are party-in-interest transactions.

The Plan has a number of service providers which are parties-in-interest under ERISA.

8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The Department of Labor requires that the financial statements of the Plan include an explanation of any differences between the amounts reported in these financial statements and the amounts reported in the Plan's Form 5500, Schedule H. For the year ended December 31, 2024, there are no differences between the net assets available for benefits and changes in net assets as reported in the accompanying financial statements and those reported in Form 5500, Schedule H.

9. RECLASSIFICATION OF PRIOR PERIOD INFORMATION

Certain amounts in the prior period financial statements have been reclassified to conform to the current period presentation. These reclassifications had no effect on previously reported net income or equity

10. SUBSEQUENT EVENTS

Subsequent events were evaluated by management for accrual and disclosure through October 09, 2025, which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

Interior Systems, Inc. Employee Stock Ownership Plan  
 EIN # 82-0373280  
 Plan #002  
 Plan Year Ended December 31, 2024  
 Schedule H, Part IV, Line I –Schedule of Assets Held at End of Year

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(a) * identifies <u>party-in-interest</u>	(b) <u>Identity of issue, borrower, lessor or similar party</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
*	Interior Systems, Inc.	238,332 shares of common stock	\$ 1,384,476	\$ 4,070,711
*	Idaho First Bank	Interest-bearing cash account, 3.5%	98,228	98,228

See independent auditors' report

# Interior Systems, Inc. Employee Stock Ownership Plan



FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITORS' REPORT  
YEARS ENDED DECEMBER 31, 2024 AND 2023

## Interior Systems, Inc. Employee Stock Ownership Plan

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## Independent Auditors' Report

To the Trustees and Management  
Interior Systems, Inc. Employee Stock Ownership Plan  
Boise, Idaho

### **Opinion**

We have audited the accompanying financial statements of Interior Systems, Inc. Employee Stock Ownership Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

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

### **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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Other Matter**

The financial statements of Interior Systems, Inc. Employee Stock Ownership Plan as of and for the year ended December 31, 2023, were audited by a predecessor auditor, who expressed an unmodified opinion on those financial statements in their report dated August 23, 2024. The predecessor auditor's report did not include any modifications, emphasis-of-matter, or other-matter paragraphs.

### **Responsibilities of Management**

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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 judgement 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 controls 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 controls. 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.

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

### **Supplemental Schedule Required by ERISA**

Our audits are conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets Held at End of Year (Schedule H) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management, was derived from, and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit 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.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the supplemental schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in blue ink that reads "Cooper Norman". The signature is written in a cursive, flowing style.

Pocatello, Idaho  
October 09, 2025

Interior Systems, Inc. Employee Stock Ownership Plan  
 Statements of Net Assets Available for Benefits  
 December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Interest-bearing cash	\$ 98,228	\$ 94,690
Investment in Interior Systems, Inc.'s common stock, at estimated fair value	<u>4,070,714</u>	<u>3,387,459</u>
Total investments	<u>4,168,942</u>	<u>3,482,149</u>
O/I receivable	54,924	41,845
<b>TOTAL ASSETS</b>	<u>4,223,866</u>	<u>3,523,994</u>
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<u>\$ 4,223,866</u>	<u>\$ 3,523,994</u>

See independent auditors' report and accompanying notes to the financial statements.

Interior Systems, Inc. Employee Stock Ownership Plan  
Statement of Changes in Net Assets Available for Benefits  
Year Ended December 31, 2024

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ADDITIONS TO NET ASSETS ATTRIBUTED TO	
Investment income	
Net unrealized appreciation in fair value of investments	\$ 554,711
Interest income	15,624
Total investment income	<u>570,335</u>
Employer contributions	<u>317,594</u>
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DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO	
Distributions to participants	<u>188,057</u>
 INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	 699,872
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	<u>3,523,994</u>
 END OF YEAR	 <u>\$ 4,223,866</u>

See independent auditors' report and accompanying notes to the financial statements.

Interior Systems, Inc. Employee Stock Ownership Plan  
Notes to the Financial Statements  
December 31, 2024

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1. DESCRIPTION OF PLAN

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Eligibility

Participation in the Plan is available to all employees who have completed at least one year of service provided they work at least 1,000 hours during the Plan year. Participants who do not have at least 1,000 hours of service during the Plan year of hire or are not employed on the last working day of the Plan year unless on approved absence are not eligible for an allocation of Company contributions for such year.

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The Company makes contributions to the Plan to fund the required repurchase of shares distributed to participants. Employees are not permitted to make contributions to the Plan.

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The Plan is a stock bonus plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each Plan year with an allocation of shares of the Company's common stock as determined by the Trustee, repurchased from terminated participants' vested accounts, and forfeited from terminated participants non-vested accounts. All eligible participants as of the last day of the Plan year will receive an allocation. Allocations are based on the participant's eligible compensation relative to total eligible compensation. Plan earnings are allocated to each participant's account based on the ratio of the participant's beginning of the year account balance to all participants' beginning of the year account balances.

Vesting

If a participant's employment with the Company ends for any other reason than normal retirement, death, or disability, the participant will vest in balances in their account based on total years of service in the Plan. Participants must have worked at least 1,000 hours in a Plan year to receive credit for a full year of service. Eligible participants meeting minimum hour requirements begin vesting after two years of service and become 100% vested after six years of service.

Interior Systems, Inc. Employee Stock Ownership Plan  
Notes to the Financial Statements  
December 31, 2024

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Payment of Benefits

No distributions from the Plan will be made until a participant retires, dies (in which case, payment shall be made to his or her beneficiary or, if none, his or her legal representatives), or otherwise terminates employment with the Company.

All distributions are payable in cash. Participant Shares are repurchased by the Company, and the participant receives a cash payment.

Under the provisions of the Plan, the Company is obligated to repurchase participant shares which have been distributed under the terms of the Plan as long as the shares are not publicly traded or if the shares are subject to trading limitations.

As of December 31, 2024, a total of \$992,200 of Plan assets were allocated to accounts of persons who have terminated employment with the Company.

Put Option

Federal Income Tax regulations requires the Plan to include a put option as the employer stock held by the Plan and its participants is not readily tradable on an established market, and is subject to trading limitations. The put option is a right to demand that the Company buy any shares of its stock distributed to participants. The put price is representative of the fair market value of the stock. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Voting Rights

Under certain conditions (i.e. corporate merger or consolidation, liquidation, dissolution, etc.), each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account and is notified by the Trustee prior to the time that such rights are to be exercised. The Trustee is to vote any allocated Company stock, for which participant instructions have been received, in accordance with such instructions. The Trustee shall vote any unallocated Company stock in the trust fund, or any allocated Company stock as to which no voting instructions have been received, in such matter as directed by the ESOP committee.

Diversification

Diversification is offered to participants close to retirement so that they have the opportunity to move part of the value of their investment in Company stock into investments, which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a five-year period. In each of the first five years, a participant may diversify up to 25% of the number of shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. Participants who elect to diversify receive a cash distribution.

### Forfeitures

Plan forfeitures are allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the Plan year. There were approximately 2,866 and 1,219 shares forfeited of terminated participants' non-vested account balances for the years ended December 31, 2024 and 2023, respectively.

### Plan Termination

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants become 100% vested in their account balance.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP).

### Cash and Cash Equivalents

The Plan considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

### Investment Valuation and Income Recognition

Investments are reported at estimated fair value. See note 3 for discussion of fair value measurements.

### Payment of Benefits

Benefits are recorded when paid.

### Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

### Commitments - Put Option

Participants (or their beneficiaries, certain transferees, or IRA trustees) who receive distributions of Company Stock from the Plan that is not readily tradable on an established securities market are granted a put option. This option allows the holder to require the Company to repurchase the distributed shares at their current fair market value, as determined by an independent appraiser. The put option may be exercised during two separate 60-day periods: the first commencing on the date of distribution, and the second during the 60-day period in the following plan year after a new valuation is established.

Interior Systems, Inc. Employee Stock Ownership Plan  
Notes to the Financial Statements  
December 31, 2024

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If the put option is exercised, payment for the shares must be made within 30 days for installment distributions, or in a lump sum or substantially equal annual installments over a period not exceeding five years for lump sum distributions. Adequate security and a reasonable rate of interest are provided for any unpaid amounts. The put option is a non-terminable right and cannot be revoked or eliminated by subsequent plan amendments or actions. The Plan may require the participant to execute a stock transfer agreement to evidence the right of first refusal prior to receiving a certificate for Company Stock. No Company Stock acquired with the proceeds of an exempt loan may be subject to a put, call, or other option, or buy-sell or similar arrangement while held by the Plan or when distributed, except as provided under the put option.

The potential commitment for the put option as of December 31, 2024, is \$1,056,288. The expected obligation is calculated based on the fair value of the ESOP shares of \$17.08, as of December 31, 2024. This commitment will fluctuate based on the fair value of the shares. The following table sets forth the expected obligation over the next five years as of December 31:

<u>Year</u>	<u>Amount</u>
2025	\$ 371,444
2026	108,452
2027	341,071
2028	131,956
2029	56,880
Thereafter	<u>46,485</u>
Total	<u>\$ 1,056,288</u>

#### Administrative Expenses

All reasonable administrative expenses of the Plan are paid from plan assets unless otherwise paid by the Company. The Plan Administrator is responsible for allocating these expenses among participant accounts, either proportionally based on account balances or on a pro rata basis by participant count. Certain expenses, such as those related to distributions, loans, participant direction, and benefit calculations, may be allocated directly to the account of the participant to whom the expense relates. The allocation method must be reasonable and nondiscriminatory, and certain expenses for former employees or surviving spouses may only be charged on a pro rata basis, in compliance with ERISA and Internal Revenue Code §401(a)(4).

### 3. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 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 active markets,
  - inputs other than quoted prices that are observable for the asset or liability.
  - 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

*Interior Systems, Inc.'s Common Stock:* The estimated fair value of Interior Systems, Inc. common stock held by the Plan is valued at estimated fair value based on an annual independent appraisal. This appraisal was based on a combination of the market and income valuation approaches. The appraiser took into account historical and projected cash flow and net income, weighted-average cost of capital, and applicable discounts and premiums.

Interior Systems, Inc. Employee Stock Ownership Plan  
Notes to the Financial Statements  
December 31, 2024

3. FAIR VALUE MEASUREMENTS, CONTINUED

The following table sets forth the basic assumptions used in arriving at estimated fair value and the range of value for unobservable inputs:

Description	Fair Value	Principal Valuation Technique	Unobservable Inputs
Interior Systems, Inc. Common Stock	\$ 4,070,714	Income	EBITDA, net income, weighted average cost of capital, discount rate, discount for lack of marketability
		Market	Public comparables, revenue multiple, EBITDA multiple, discount for lack of marketability

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value:

Fair Value Measurements at December 31, 2024

	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 98,228	\$ -	\$ -	\$ 98,228
Investment in Interior Systems, Inc.'s common stock	-	-	4,070,714	4,070,714
<b>Total investments</b>	<b>\$ 98,228</b>	<b>\$ -</b>	<b>\$ 4,070,714</b>	<b>\$ 4,168,942</b>

Fair Value Measurements at December 31, 2023

	Level 1	Level 2	Level 3	Total
Interest-bearing cash	\$ 94,690	\$ -	\$ -	\$ 94,690
Investment in Interior Systems, Inc.'s common stock	-	-	3,387,459	3,387,459
<b>Total investments</b>	<b>\$ 94,690</b>	<b>\$ -</b>	<b>\$ 3,387,459</b>	<b>\$ 3,482,149</b>

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2024:

	Level 3 assets December 31, 2024
Unrealized appreciation in estimated fair value	554,711
Issues	317,594

Gains and losses included in changes in net assets available for benefits for the year ended December 31, 2024, are reported in net unrealized appreciation in fair value of investments in the statement of changes in net assets available for benefits.

Interior Systems, Inc. Employee Stock Ownership Plan  
Notes to the Financial Statements  
December 31, 2024

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3. FAIR VALUE MEASUREMENTS, CONTINUED

The fair value of the Company common stock is based on an annual independent appraisal. This appraisal was based on a combination of the market and income valuation approaches consistent with prior years as outlined in the above table.

The valuation process involves the Trustee's and Plan management's selection of an independent appraiser. Plan management accumulates the data for the appraiser from the audited financial statements of the Company. The appraiser prepares a preliminary report which Plan management, along with the Trustee, reviews in detail, discusses and approves.

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

4. INVESTMENTS

The Plan's investments are as follows:

	<u>2024</u>	<u>2023</u>
Interior Systems, Inc. - common stock shares		
Number of shares	238,332	232,495
Cost	<u>\$ 1,384,476</u>	<u>\$ 1,350,568</u>
Estimated fair value	<u>\$ 4,070,714</u>	<u>\$ 3,387,459</u>

5. TAX STATUS

The IRS has determined and informed the Company by letter dated January 1, 2001, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan was amended effective December 2021 and has not received an updated determination letter. The administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related Trust is tax-exempt.

Accounting principles generally accepted in the United State 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 than likely would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes that it is no longer subject to income tax examinations for the years prior to 2021.

6. RISKS AND UNCERTAINTIES

The Plan's sole investment is in the Company's common stock, which is exposed to various risks, such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows, and other such techniques. Due to the level of risk associated with the investment in the common stock and to uncertainties inherent in estimates and assumptions, it is at least reasonably possible that changes in the value of the common stock will occur in the near term and that such changes could materially affect the amounts reported in the accompanying financial statements.

7. RELATED PARTIES AND PARTY-IN-INTEREST TRANSACTIONS

The Plan invests in Company common stock. The Company pays some Plan expenses. The Company is the sponsor of the Plan and, therefore, these are related parties and party-in-interest transactions.

Company contributions are held and managed by the Trustee. As a result, these are party-in-interest transactions.

The Plan has a number of service providers which are parties-in-interest under ERISA.

8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The Department of Labor requires that the financial statements of the Plan include an explanation of any differences between the amounts reported in these financial statements and the amounts reported in the Plan's Form 5500, Schedule H. For the year ended December 31, 2024, there are no differences between the net assets available for benefits and changes in net assets as reported in the accompanying financial statements and those reported in Form 5500, Schedule H.

9. RECLASSIFICATION OF PRIOR PERIOD INFORMATION

Certain amounts in the prior period financial statements have been reclassified to conform to the current period presentation. These reclassifications had no effect on previously reported net income or equity

10. SUBSEQUENT EVENTS

Subsequent events were evaluated by management for accrual and disclosure through October 09, 2025, which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

Interior Systems, Inc. Employee Stock Ownership Plan  
 EIN # 82-0373280  
 Plan #002  
 Plan Year Ended December 31, 2024  
 Schedule H, Part IV, Line I –Schedule of Assets Held at End of Year

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(a) * identifies <u>party-in-interest</u>	(b) <u>Identity of issue, borrower, lessor or similar party</u>	(c) <u>Description of Investment</u>	(d) <u>Cost</u>	(e) <u>Current Value</u>
*	Interior Systems, Inc.	238,332 shares of common stock	\$ 1,384,476	\$ 4,070,711
*	Idaho First Bank	Interest-bearing cash account, 3.5%	98,228	98,228

See independent auditors' report



<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	
A	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	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)
C	If the plan is a collectively-bargained plan, check here. . . . . <input type="checkbox"/>
D	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)
E	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—enter all requested information</b>	
<b>1a</b>	Name of plan INTERIOR SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP PLAN	<b>1b</b> Three-digit plan number (PN) ▶ 002
		<b>1c</b> Effective date of plan 01/01/2001
<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) INTERIOR SYSTEMS, INC.  5446 W STATE ST BOISE, ID 83703-3336	<b>2b</b> Employer Identification Number (EIN) 82-0373280
		<b>2c</b> Plan Sponsor's telephone number 208-853-2233
		<b>2d</b> Business code (see instructions) 236200

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

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

SIGN HERE		15/10/25	Amanda Tasso
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		15/10/25	Amanda Tasso

<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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>5</b></td> <td style="text-align: right;">160</td> </tr> </table>	<b>5</b>	160
<b>5</b>	160		
<b>6</b> 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).			
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>6a(1)</b></td> <td style="text-align: right;">160</td> </tr> </table>	<b>6a(1)</b>	160
<b>6a(1)</b>	160		
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>6a(2)</b></td> <td style="text-align: right;">158</td> </tr> </table>	<b>6a(2)</b>	158
<b>6a(2)</b>	158		
<b>b</b> Retired or separated participants receiving benefits.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>6b</b></td> <td></td> </tr> </table>	<b>6b</b>	
<b>6b</b>			
<b>c</b> Other retired or separated participants entitled to future benefits .....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>6c</b></td> <td style="text-align: right;">21</td> </tr> </table>	<b>6c</b>	21
<b>6c</b>	21		
<b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>6d</b></td> <td style="text-align: right;">179</td> </tr> </table>	<b>6d</b>	179
<b>6d</b>	179		
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>6e</b></td> <td></td> </tr> </table>	<b>6e</b>	
<b>6e</b>			
<b>f</b> Total. Add lines 6d and 6e.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>6f</b></td> <td style="text-align: right;">179</td> </tr> </table>	<b>6f</b>	179
<b>6f</b>	179		
<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) .....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>6g(1)</b></td> <td></td> </tr> </table>	<b>6g(1)</b>	
<b>6g(1)</b>			
<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) .....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>6g(2)</b></td> <td style="text-align: right;">179</td> </tr> </table>	<b>6g(2)</b>	179
<b>6g(2)</b>	179		
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>6h</b></td> <td style="text-align: right;">17</td> </tr> </table>	<b>6h</b>	17
<b>6h</b>	17		
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;"><b>7</b></td> <td></td> </tr> </table>	<b>7</b>	
<b>7</b>			
<b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 21 20			
<b>b</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) <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align: center;">(1)</td> <td style="width:5%; text-align: center;"><input type="checkbox"/></td> <td>Insurance</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td style="text-align: center;">(3)</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>Trust</td> </tr> <tr> <td style="text-align: center;">(4)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>General assets of the sponsor</td> </tr> </table>	(1)	<input type="checkbox"/>	Insurance	(2)	<input type="checkbox"/>	Code section 412(e)(3) insurance contracts	(3)	<input checked="" type="checkbox"/>	Trust	(4)	<input type="checkbox"/>	General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%; text-align: center;">(1)</td> <td style="width:5%; text-align: center;"><input type="checkbox"/></td> <td>Insurance</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td style="text-align: center;">(3)</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>Trust</td> </tr> <tr> <td style="text-align: center;">(4)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>General assets of the sponsor</td> </tr> </table>	(1)	<input type="checkbox"/>	Insurance	(2)	<input type="checkbox"/>	Code section 412(e)(3) insurance contracts	(3)	<input checked="" type="checkbox"/>	Trust	(4)	<input type="checkbox"/>	General assets of the sponsor
(1)	<input type="checkbox"/>	Insurance																							
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(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)

<b>a Pension Schedules</b> <table style="width:100%;"> <tr> <td style="width:5%; text-align: center;">(1)</td> <td style="width:5%; text-align: center;"><input type="checkbox"/></td> <td>R (Retirement Plan Information)</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</td> </tr> </table>	(1)	<input type="checkbox"/>	R (Retirement Plan Information)	(2)	<input type="checkbox"/>	MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	<b>b General Schedules</b> <table style="width:100%;"> <tr> <td style="width:5%; text-align: center;">(1)</td> <td style="width:5%; text-align: center;"><input checked="" type="checkbox"/></td> <td>H (Financial Information)</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>I (Financial Information - Small Plan)</td> </tr> <tr> <td style="text-align: center;">(3)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>A (Insurance Information) - Number Attached _____</td> </tr> </table>	(1)	<input checked="" type="checkbox"/>	H (Financial Information)	(2)	<input type="checkbox"/>	I (Financial Information - Small Plan)	(3)	<input type="checkbox"/>	A (Insurance Information) - Number Attached _____
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(2)	<input type="checkbox"/>	I (Financial Information - Small Plan)														
(3)	<input type="checkbox"/>	A (Insurance Information) - Number Attached _____														

<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 <u>01/01/2024</u> and ending <u>12/31/2024</u>			
<b>A</b> Name of plan INTERIOR SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP PLAN	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;"><b>B</b> Three-digit plan number (PN) ►</td> <td style="width:20%; text-align: center;">002</td> </tr> </table>	<b>B</b> Three-digit plan number (PN) ►	002
<b>B</b> Three-digit plan number (PN) ►	002		
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 INTERIOR SYSTEMS, INC.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td><b>D</b> Employer Identification Number (EIN) 82-0373280</td> </tr> </table>	<b>D</b> Employer Identification Number (EIN) 82-0373280	
<b>D</b> Employer Identification Number (EIN) 82-0373280			

<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>	94690	98228
<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>	0	54924
<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>		
<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>		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	3429304	4070714
(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	3523994	4223866
<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	3523994	4223866

**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)	317594	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		317594
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	15624	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		15624
(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) Appreciated proceeds.....	2b(4)(A)		

**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: COOPER NORMAN

(2) EIN: 82-0343828

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

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

**Part IV Compliance Questions**

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)
- 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.)
- 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.)
- 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.)
- e** Was this plan covered by a fidelity bond?
- f** Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?
- 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?
- 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?
- i** Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)
- 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.)
- k** Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?

	Yes	No	Amount
<b>4a</b>		X	
<b>4b</b>		X	
<b>4c</b>		X	
<b>4d</b>		X	
<b>4e</b>	X		1000000
<b>4f</b>		X	
<b>4g</b>		X	
<b>4h</b>		X	
<b>4i</b>	X		
<b>4j</b>		X	
<b>4k</b>		X	

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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

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**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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**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 \_\_\_\_\_.

**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: COOPER NORMAN

(2) EIN: 82-0343828

**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**

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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.) .....		X	
<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.) .....		X	
<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.) .....		X	
<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.) .....		X	
<b>e</b> Was this plan covered by a fidelity bond? .....	X		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? .....		X	
<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? .....		X	
<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? .....		X	
<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.) .....	X		
<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.) .....		X	
<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? .....		X	