

| | |
|--|---|
| 3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor ERISA FIDUCIARY SERVICES, INC. 1373 VETERANS HIGHWAY SUITE 10 HAUPPAUGE, NY 11788 | 3b Administrator's EIN 47-1637791 3c Administrator's telephone number 631-249-0500 |
|--|---|

| | |
|--|-----------------------------------|
| 4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name | 4b EIN 4d PN |
|--|-----------------------------------|

| | | |
|---|----------|------|
| 5 Total number of participants at the beginning of the plan year | 5 | 1496 |
|---|----------|------|

| | | |
|--|--------------|------|
| 6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). | | |
| a(1) Total number of active participants at the beginning of the plan year | 6a(1) | 1337 |
| a(2) Total number of active participants at the end of the plan year | 6a(2) | 0 |
| b Retired or separated participants receiving benefits..... | 6b | 0 |
| c Other retired or separated participants entitled to future benefits | 6c | 0 |
| d Subtotal. Add lines 6a(2) , 6b , and 6c | 6d | 0 |
| e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | 6e | 0 |
| f Total. Add lines 6d and 6e | 6f | 0 |
| g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) | 6g(1) | 0 |
| g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | 6g(2) | 0 |
| h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6h | 0 |

| | | |
|--|----------|--|
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | 7 | |
|--|----------|--|

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

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

| | |
|--|---|
| 9a Plan funding arrangement (check all that apply) (1) <input checked="" 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 | 9b Plan benefit arrangement (check all that apply) (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 |
|--|---|

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)

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2024 or fiscal plan year beginning 01/01/2025 and ending 01/01/2025

| | | |
|---|--|------------|
| A Name of plan <u>MOTOR PARTS AND EQUIPMENT CORP 401(K) PROFIT SHARING PLAN & TRUST</u> | B Three-digit plan number (PN) | <u>001</u> |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MOTOR PARTS AND EQUIPMENT CORP</u> | D Employer Identification Number (EIN) <u>36-1508055</u> | |

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

a Name of MTIA, CCT, PSA, or 103-12 IE: THE STANDARD STABLE ASSET II

b Name of sponsor of entity listed in (a): STANDARD INSURANCE COMPANY

| | | |
|---------------------------------------|-------------------------------|--|
| c EIN-PN <u>85-4031707-653</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP VALUE CIT R1

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

| | | |
|---------------------------------------|-------------------------------|--|
| c EIN-PN <u>38-4065329-426</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH FUND C1 R1

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

| | | |
|---------------------------------------|-------------------------------|--|
| c EIN-PN <u>38-4097324-487</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP GROWTH FUND FEE CLASS R1

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

| | | |
|---------------------------------------|-------------------------------|--|
| c EIN-PN <u>38-4126247-549</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE: CORE PLUS BOND FUND FEE CLASS R1

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

| | | |
|---------------------------------------|-------------------------------|--|
| c EIN-PN <u>38-4116854-515</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP GROWTH FUND II FEE CLASS

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

| | | |
|---------------------------------------|-------------------------------|--|
| c EIN-PN <u>38-4139848-626</u> | d Entity code <u>C</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--|

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

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

| | | |
|-----------------|----------------------|---|
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|---|

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

| | |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning 01/01/2025 and ending 01/01/2025 | |
| A Name of plan MOTOR PARTS AND EQUIPMENT CORP 401(K) PROFIT SHARING PLAN & TRUST | B Three-digit plan number (PN) ▶ 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 MOTOR PARTS AND EQUIPMENT CORP | D Employer Identification Number (EIN) 36-1508055 |

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

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

| | | (a) Beginning of Year | (b) End of Year |
|--|-----------------|-----------------------|-----------------|
| Assets | | | |
| a Total noninterest-bearing cash | 1a | | |
| b Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions | 1b(1) | 15845 | |
| (2) Participant contributions | 1b(2) | 55862 | |
| (3) Other | 1b(3) | | |
| c General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 0 | |
| (2) U.S. Government securities | 1c(2) | | |
| (3) Corporate debt instruments (other than employer securities): | | | |
| (A) Preferred | 1c(3)(A) | | |
| (B) All other | 1c(3)(B) | | |
| (4) Corporate stocks (other than employer securities): | | | |
| (A) Preferred | 1c(4)(A) | | |
| (B) Common | 1c(4)(B) | | |
| (5) Partnership/joint venture interests | 1c(5) | | |
| (6) Real estate (other than employer real property) | 1c(6) | | |
| (7) Loans (other than to participants) | 1c(7) | | |
| (8) Participant loans | 1c(8) | 309900 | |
| (9) Value of interest in common/collective trusts | 1c(9) | 1574347 | |
| (10) Value of interest in pooled separate accounts | 1c(10) | 0 | |
| (11) Value of interest in master trust investment accounts | 1c(11) | 0 | |
| (12) Value of interest in 103-12 investment entities | 1c(12) | 0 | |
| (13) Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 11062251 | |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| (15) Other | 1c(15) | | |

| 1d Employer-related investments: | | (a) Beginning of Year | (b) End of Year |
|---|-------|-----------------------|-----------------|
| (1) Employer securities..... | 1d(1) | | |
| (2) Employer real property..... | 1d(2) | | |
| e Buildings and other property used in plan operation..... | 1e | | |
| f Total assets (add all amounts in lines 1a through 1e)..... | 1f | 13018205 | |
| Liabilities | | | |
| g Benefit claims payable..... | 1g | | |
| h Operating payables..... | 1h | | |
| i Acquisition indebtedness..... | 1i | | |
| j Other liabilities..... | 1j | | |
| k Total liabilities (add all amounts in lines 1g through 1j)..... | 1k | | |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f)..... | 1l | 13018205 | |

Part II Income and Expense Statement

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

| Income | | (a) Amount | (b) Total |
|--|----------|------------|-----------|
| a Contributions: | | | |
| (1) Received or receivable in cash from: (A) Employers..... | 2a(1)(A) | | |
| (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) | | |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) | | |
| (B) U.S. Government securities..... | 2b(1)(B) | | |
| (C) Corporate debt instruments..... | 2b(1)(C) | | |
| (D) Loans (other than to participants)..... | 2b(1)(D) | | |
| (E) Participant loans..... | 2b(1)(E) | | |
| (F) Other..... | 2b(1)(F) | | |
| (G) Total interest. Add lines 2b(1)(A) through (F)..... | 2b(1)(G) | | |
| (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) | | |
| (3) Rents..... | 2b(3) | | |
| (4) Net gain (loss) on sale of assets: | | | |
| (A) Aggregate proceeds..... | 2b(4)(A) | | |
| (B) Aggregate carrying amount (see instructions)..... | 2b(4)(B) | | |
| (C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result..... | 2b(4)(C) | | |
| (5) Unrealized appreciation (depreciation) of assets: | | | |
| (A) Real estate..... | 2b(5)(A) | | |
| (B) Other..... | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)..... | 2b(5)(C) | | |

| | | (a) Amount | (b) Total |
|---|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (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) | | |
| c Other income | 2c | | |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | |

Expenses

| | | | |
|---|---------------|--|--|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | | |
| (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) | | |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | |
| h Interest expense | 2h | | |
| i 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) | | |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | |

Net Income and Reconciliation

| | | | |
|---|--------------|--|----------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | 13018205 |

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: **BAKER TILLY US, LLP**

(2) EIN: **30-1413443**

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

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

Part IV Compliance Questions

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

During the plan year:

| | Yes | No | Amount |
|--|-----|----|--------|
| a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | X | | 61181 |
| b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | | X | |
| c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | | X | |
| d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | | X | |
| e Was this plan covered by a fidelity bond? | X | | 500000 |
| f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | | X | |
| g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | | X | |
| h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | | X | |
| i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | | X | |
| j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) | | X | |
| k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | | X | |
| l Has the plan failed to provide any benefit when due under the plan? | | X | |
| m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | | X | |
| n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | | X | |

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

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

| 5b(1) Name of plan(s) | 5b(2) EIN(s) | 5b(3) PN(s) |
|---|---------------------|--------------------|
| GENUINE PARTS COMPANY 401(K) SAVINGS PLAN | 58-0254510 | 003 |
| | | |
| | | |
| | | |

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 _____.



**Motor Parts and Equipment Corporation
401(k) Profit Sharing Plan and Trust**

Financial Statements and
Supplemental Schedule

As of January 1, 2025 and December 31, 2024 and for the period
from January 1, 2025 through January 1, 2025

Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust

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|--|--------|
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Independent Auditors' Report

The 401(k) Plan Committee and Participants
Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust
Rockford, Illinois

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

We have performed audits of the financial statements of Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of January 1, 2025, and December 31, 2024, and the related statement of changes in net assets available for benefits for the period from January 1, 2025, to January 1, 2025, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of January 1, 2025 and December 31, 2024 and for the period ended from January 1, 2025, to January 1, 2025, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the 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 ERISA Section 103(a)(3)(C) audit opinion on the financial statements.

Emphasis of Matter – Plan Merger

As disclosed in Note 1 to the financial statements, the Plan merged into Genuine Parts Company 401(k) Savings Plan, effective January 1, 2025, and all assets were transferred as of January 1, 2025. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Management is 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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter – Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions for the period from January 1, 2025 through January 1, 2025, is presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedules other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Baker Tilly US, LLP

Peachtree Corners, Georgia
October 13, 2025

Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust

Statements of Net Assets Available for Benefits

| | January 1, 2025 | December 31, 2024 |
|--|--------------------|----------------------|
| ASSETS | | |
| Investments | | |
| Investments, at fair value | \$ - | \$ 12,636,598 |
| Receivables | | |
| Employee contributions | - | 55,862 |
| Employer contributions | - | 15,845 |
| Notes receivable from participants | - | 309,900 |
| Total receivables | - | 381,607 |
| Total assets | - | 13,018,205 |
| Liabilities | | |
| Excess participant contributions | - | 14,271 |
| Total liabilities | - | 14,271 |
| Net assets available for benefits | <u>\$ -</u> | <u>\$ 13,003,934</u> |

See accompanying notes to the financial statements.

**Motor Parts and Equipment Corporation
401(k) Profit Sharing Plan and Trust**

Statement of Changes in Net Assets Available for Benefits

Period from January 1, 2025 to January 1, 2025

| | |
|---|----------------------------|
| Net assets available for benefits, beginning of period | \$ 13,003,934 |
| Transfers | <u>(13,003,934)</u> |
| Net assets available for benefits, end of period | <u><u>\$ -</u></u> |

See accompanying notes to the financial statements.

Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

1. Description of the Plan

The following brief description of the Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan and was originally adopted by Motor Parts & Equipment Corporation, (the Company) effective January 1, 1993, and most recently restated on December 15, 2024. Pursuant the restatement effective December 15, 2024, the Plan was frozen. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The Plan merged into the Genuine Parts 401(k) Plan, effective January 1, 2025, and all assets were transferred out of the Plan.

Eligibility

Prior to the Plan becoming frozen effective December 15, 2024, the Plan allowed all employees, excluding those resulting from a merger or acquisition, union employees and non-resident aliens, over 19 years of age to participate after completing 3 months of service. Eligible Participants were allowed to enter the Plan on the first day of the month following satisfactory completion of the requirements listed above.

Contributions

Prior to the Plan becoming frozen, effective December 15, 2024, Participants were allowed to contribute up to 92% of pretax annual compensation, as defined in the Plan document, up to the maximum limits of the Internal Revenue Code (IRC). Participants also were allowed to designate all or a portion of their deferral and Company contributions as after-tax contributions into a Roth account. Participants who would have attained age 50 before the end of the Plan year were eligible to make catch-up contributions. Participants were also able to contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants would direct the investment of their contributions into various investment options offered by the Plan.

Prior to the Plan becoming frozen effective December 15, 2024, the Company made a fixed matching contribution to the Plan equal to 50% of the first 4% of compensation contributed to the Plan. Each year, the Company may have chosen to make a discretionary non-elective contribution and/or a discretionary profit-sharing contribution to the Plan (Company discretionary contributions). There were no discretionary Company contributions during the period from January 1, 2025, to January 1, 2025.

Effective December 15, 2024, the Company ceased making contributions to the Plan. No Company or Participant contributions were made after this date except for loan repayments.

Participant Accounts

Each Participant's account was credited with the Participant's elective deferrals, allocations of the Company's contributions and Plan earnings (losses). Allocations were based on Participant compensation, deferrals or account balances, as defined. The benefit to which a Participant was entitled was the benefit that can be provided from the Participant's vested account balance.

Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

1. Description of the Plan (cont.)

Notes Receivable from Participants

Prior to the Plan becoming frozen effective December 15, 2024, Participants could borrow a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes were secured by the balance of the Participant's account and bore a reasonable rate of interest. The interest rates on notes receivable from Participants ranged from 5.25% - 9.50% at January 1, 2025. Principal and interest were repaid ratably through regular payroll deductions over a period not to exceed five years, unless the notes receivable were used to purchase a primary residence in which case the note receivable terms may exceed five years. Upon termination of employment with the Company, the outstanding balance of the loan, including accrued interest, was due immediately and if not repaid, was considered a distribution.

Payment of Benefits

Participant accounts may have been withdrawn on or after the attainment of normal retirement age of sixty-five, death, disability, qualified reservist status, or termination of employment. Participants may have elected to have distributions paid in a lump-sum and were either paid directly to the Participant or rolled over to another qualified retirement plan. If a terminated Participant's balance was less than or equal to \$7,000, the amount may have been automatically distributed in the form of lump-sums as designated by the Company. Installments were permitted only for required minimum distributions. The Plan also allowed for in-service withdrawals upon attainment of age 59½ or upon incurring a disability, along with withdrawals in the event of a financial hardship.

Vesting

Effective December 15, 2024, Participants became 100% vested in all Company contributions.

Prior to the restatement, vesting in the Company's discretionary matching contributions and discretionary non-elective contributions portion of their accounts was based on years of continuous service as follows:

| <u>Years of Service</u> | <u>Vested Percentage</u> |
|-------------------------|--------------------------|
| Less than two | 0% |
| Two | 20% |
| Three | 40% |
| Four | 60% |
| Five | 80% |
| <u>Six or more</u> | <u>100%</u> |

Forfeitures

The Plan allowed for forfeited non-vested accounts to be used to pay appropriate Plan expenses, to reduce Company Contributions. As of January 1, 2025 and December 31, 2024, forfeited non-vested accounts totaled \$0 (transferred to Genuine Parts 401(k) Plan as of date of merger) and \$26,493, respectively. During the period from January 1, 2025, through January 1, 2025, the Company did not utilize any forfeited funds

Motor Parts and Equipment Corporation

401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting. The Plan follows accounting standards set by the Financial Accounting Standards Board (FASB). The FASB sets accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP require the Plan's management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosures. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income (Loss) Recognition

The investments of the Plan were reported at fair value. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market Participants at the measurement date (the exit price). The Plan's investment committee determined the Plan's valuation policies utilizing information provided by the investment advisors, custodian and insurance company.

Purchases and sales of securities were recorded on a trade date basis. Interest income (loss) was recorded on the accrual basis. Dividends were recorded on the ex-dividend date. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as, held during the year.

Contributions

Contributions from Plan Participants and the matching contributions from the Company were recorded in the year in which the employee contributions were withheld from compensation.

Plan Expenses

The Plan's expenses were paid either by the Plan or the Company, as provided by the Plan document. Expenses that were paid directly by the Company were excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that were paid by the Plan were recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses were deducted from net appreciation (depreciation) of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Notes Receivable from Participants

Notes receivable from Participants were measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income was recorded on the accrual basis. Related fees were recorded as administrative expenses and were expensed when they are incurred. No allowance for credit losses had been recorded as of January 1, 2025 and December 31, 2024. If a Participant ceased to make loan repayments and the Plan administrator deemed the Participant loan to be in default, the Participant loan balance was reduced, and a benefit payment is recorded.

Payment of Benefits

Benefit payments to Participants were recorded upon distribution.

Motor Parts and Equipment Corporation

401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

3. Certified Information

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2025 and 2024. Accordingly, Mid Atlantic Trust Company (MATC), the Custodian of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statements of Net Assets Available for Benefits as of January 1, 2025 and December 31, 2024, and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the period from January 1, 2025 through January 1, 2025. Such information was obtained by management and agreed to or derived from information certified as complete and accurate by a qualified institution.

4. Fair Value Measurement

GAAP establishes 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 measurements) and the lowest priority to unobservable inputs in which little or no market data exists (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are as follows:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

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.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at January 1, 2025 and December 31, 2024. As of January 1, 2025, the Plan did not have assets held for investment.

Mutual Funds - Valued at the quoted market prices of shares held by the Plan at year-end. The fair values of these investments were determined by reference to the fund's underlying assets, which were principally marketable equity and fixed income securities. Shares held in mutual funds traded on national securities exchanges were valued at the net asset value (NAV) as of December 31, 2024. It was not probable that the mutual funds would have been sold at amounts that differ materially from the NAV of shares held.

Common Collective Trusts - Valued at the net asset value using NAV as the practical expedient based on the last reported sales price of the underlying investments held. The Plan's interest in the collective trusts was based on information reported using the audited financial statements of the collective trust fund at year-end. The investment income (loss) was allocated to Participants based on their proportionate share of the net assets of the funds.

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

Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

4. Fair Value Measurement (cont.)

The following tables set forth, by level within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2024.

| <i>December 31, 2024</i> | Level 1 | Level 2 | Level 3 | Total |
|--|----------------------|-------------|-------------|----------------------|
| Mutual funds | \$ 11,062,251 | \$ - | \$ - | \$ 11,062,251 |
| | <u>\$ 11,062,251</u> | <u>\$ -</u> | <u>\$ -</u> | 11,062,251 |
| Common collective trusts measured at NAV* | | | | <u>1,574,347</u> |
| Total investments at fair value | | | | <u>\$ 12,636,598</u> |

* In accordance with subtopic 820-10, certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value to the amounts presented in the statements of net assets available for benefits.

Fair value of investments in certain entities that calculate net asset value per share (or its equivalent) follows:

| Investment | Fair Value at December 31, 2024 | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
|------------------------------|---------------------------------------|---------------------------------|---------------------------------|-------------------------------------|
| Common collective trust fund | \$ 1,574,347 | None | Daily | None |

5. Tax Status

The Plan had adopted a Non-Standardized Pre-Approved Profit Sharing Plan with CODA (Pre-Approved Plan) sponsored by Paychex Inc. The Internal Revenue Service (IRS) had opined and informed Paychex Inc. by letter dated August 31, 2020, that the Pre-Approved Plan is designed in accordance with the applicable sections of the IRC. Although the Plan had been amended since adopting the pre-approved plan document, the Plan administrator believed the Plan was designed, and was currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believed the Plan was qualified, and the related trust is tax-exempt.

GAAP required Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan had taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan was subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Party-In-Interest Transactions

Parties-in-interest are defined under DOL regulations as any fiduciary of the Plan, any party rendering service to the Plan, the Company, and certain others. The recordkeeping functions for the underlying investments held by the Plan are performed by Paychex. The custody functions for the underlying investments held by the Plan are performed by MATC. MATC was the Custodian for the Plan and, therefore, these transactions qualified as party-in-interest transactions. Usual and customary fees were paid for recordkeeping and investment management services. Notes receivable from Participants were also defined by ERISA as party-in-interest transactions. Such transactions are exempt from the prohibited transaction rules.

Motor Parts and Equipment Corporation

401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

7. Risks and Uncertainties

The Plan invested in various investment securities. Investment securities were exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investments, it was at least reasonably possible that changes in risks in the near-term could have materially affected Participants' account balances and amounts reported in the Statements of Net Assets Available for Benefits.

8. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the Statement of Net Assets per the financial statements to the Schedule H of the Form 5500:

| | January 1, 2025 | December 31, 2024 |
|---|--------------------|----------------------|
| Net assets available for benefits per the financial statements | \$ - | \$ 13,003,934 |
| Excess contributions payable | - | 14,271 |
| Net assets available for benefits per the Schedule H of the Form 5500 | \$ - | \$ 13,018,205 |

The following is a reconciliation of the transfer out due to merger in Net Assets Available for Benefits per the financial statements for the period from January 1, 2025 to January 1, 2025 to transfers out due to merger on the Schedule H of the Form 5500:

| | January 1, 2025 |
|---|--------------------|
| Transfer out of Plan per financial statements | \$ 13,003,934 |
| Prior year excess contributions payable | 14,271 |
| Transfer out of Plan per Form 5500 | \$ 13,018,205 |

9. Delinquent Participant Contributions

During 2024, employee deferral contributions and loan withholdings of \$61,181 were not remitted timely to the Plan by the Company. These transactions constitute prohibited transactions as defined by ERISA. The Company remitted the contributions in 2025 and plans to remit the lost earnings for the delinquent contributions during 2025.

10. Subsequent Events

The Plan has evaluated subsequent events through October 13, 2025, the date the financial statements were available to be issued, and has determined that no significant events occurred after January 1, 2025, but prior to the issuance of these financial statements, that would have a material impact on its financial statements.

SUPPLEMENTAL SCHEDULE

Motor Parts and Equipment Corporation
401(k) Profit Sharing Plan and Trust
Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions
EIN: 36-1508055
Plan # 001

Period Ended January 1, 2025

| Plan Year | <input type="checkbox"/> Check Here if Late Participant Loan Repayments are Included | Total that Constitutes Nonexempt Prohibited Transactions | | | Total Fully Corrected Under VFCP and PIE 2002-51 | | | | |
|-------------|---|--|--------------------------------------|--|--|---|---|----|---|
| | | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | | | | | |
| 2024 | \$ | 61,181 | \$ | 61,181 | \$ | - | - | \$ | - |

During 2024, employee deferral contributions and loan withholdings of \$61,181 were not remitted within the appropriate time period by the Company. The Company remitted the delinquent contributions of \$61,181 to the Plan during 2025. This transaction constituted a prohibited transaction as defined by ERISA. The Company plans to remit the lost earnings for the delinquent contributions in 2025.



**Motor Parts and Equipment Corporation
401(k) Profit Sharing Plan and Trust**

Financial Statements and
Supplemental Schedule

As of January 1, 2025 and December 31, 2024 and for the period
from January 1, 2025 through January 1, 2025

Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust

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Independent Auditors' Report

The 401(k) Plan Committee and Participants
Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust
Rockford, Illinois

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

We have performed audits of the financial statements of Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of January 1, 2025, and December 31, 2024, and the related statement of changes in net assets available for benefits for the period from January 1, 2025, to January 1, 2025, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of January 1, 2025 and December 31, 2024 and for the period ended from January 1, 2025, to January 1, 2025, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the 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 ERISA Section 103(a)(3)(C) audit opinion on the financial statements.

Emphasis of Matter – Plan Merger

As disclosed in Note 1 to the financial statements, the Plan merged into Genuine Parts Company 401(k) Savings Plan, effective January 1, 2025, and all assets were transferred as of January 1, 2025. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Management is 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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter – Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions for the period from January 1, 2025 through January 1, 2025, is presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the 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, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedules other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Baker Tilly US, LLP

Peachtree Corners, Georgia
October 13, 2025

Motor Parts and Equipment Corporation
401(k) Profit Sharing Plan and Trust

Statements of Net Assets Available for Benefits

| | January 1, 2025 | December 31, 2024 |
|--|--------------------|----------------------|
| ASSETS | | |
| Investments | | |
| Investments, at fair value | \$ - | \$ 12,636,598 |
| Receivables | | |
| Employee contributions | - | 55,862 |
| Employer contributions | - | 15,845 |
| Notes receivable from participants | - | 309,900 |
| Total receivables | - | 381,607 |
| Total assets | - | 13,018,205 |
| Liabilities | | |
| Excess participant contributions | - | 14,271 |
| Total liabilities | - | 14,271 |
| Net assets available for benefits | <u>\$ -</u> | <u>\$ 13,003,934</u> |

See accompanying notes to the financial statements.

**Motor Parts and Equipment Corporation
401(k) Profit Sharing Plan and Trust**

Statement of Changes in Net Assets Available for Benefits

Period from January 1, 2025 to January 1, 2025

| | |
|---|----------------------------|
| Net assets available for benefits, beginning of period | \$ 13,003,934 |
| Transfers | <u>(13,003,934)</u> |
| Net assets available for benefits, end of period | <u><u>\$ -</u></u> |

See accompanying notes to the financial statements.

Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

1. Description of the Plan

The following brief description of the Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan and was originally adopted by Motor Parts & Equipment Corporation, (the Company) effective January 1, 1993, and most recently restated on December 15, 2024. Pursuant the restatement effective December 15, 2024, the Plan was frozen. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The Plan merged into the Genuine Parts 401(k) Plan, effective January 1, 2025, and all assets were transferred out of the Plan.

Eligibility

Prior to the Plan becoming frozen effective December 15, 2024, the Plan allowed all employees, excluding those resulting from a merger or acquisition, union employees and non-resident aliens, over 19 years of age to participate after completing 3 months of service. Eligible Participants were allowed to enter the Plan on the first day of the month following satisfactory completion of the requirements listed above.

Contributions

Prior to the Plan becoming frozen, effective December 15, 2024, Participants were allowed to contribute up to 92% of pretax annual compensation, as defined in the Plan document, up to the maximum limits of the Internal Revenue Code (IRC). Participants also were allowed to designate all or a portion of their deferral and Company contributions as after-tax contributions into a Roth account. Participants who would have attained age 50 before the end of the Plan year were eligible to make catch-up contributions. Participants were also able to contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants would direct the investment of their contributions into various investment options offered by the Plan.

Prior to the Plan becoming frozen effective December 15, 2024, the Company made a fixed matching contribution to the Plan equal to 50% of the first 4% of compensation contributed to the Plan. Each year, the Company may have chosen to make a discretionary non-elective contribution and/or a discretionary profit-sharing contribution to the Plan (Company discretionary contributions). There were no discretionary Company contributions during the period from January 1, 2025, to January 1, 2025.

Effective December 15, 2024, the Company ceased making contributions to the Plan. No Company or Participant contributions were made after this date except for loan repayments.

Participant Accounts

Each Participant's account was credited with the Participant's elective deferrals, allocations of the Company's contributions and Plan earnings (losses). Allocations were based on Participant compensation, deferrals or account balances, as defined. The benefit to which a Participant was entitled was the benefit that can be provided from the Participant's vested account balance.

Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

1. Description of the Plan (cont.)

Notes Receivable from Participants

Prior to the Plan becoming frozen effective December 15, 2024, Participants could borrow a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes were secured by the balance of the Participant's account and bore a reasonable rate of interest. The interest rates on notes receivable from Participants ranged from 5.25% - 9.50% at January 1, 2025. Principal and interest were repaid ratably through regular payroll deductions over a period not to exceed five years, unless the notes receivable were used to purchase a primary residence in which case the note receivable terms may exceed five years. Upon termination of employment with the Company, the outstanding balance of the loan, including accrued interest, was due immediately and if not repaid, was considered a distribution.

Payment of Benefits

Participant accounts may have been withdrawn on or after the attainment of normal retirement age of sixty-five, death, disability, qualified reservist status, or termination of employment. Participants may have elected to have distributions paid in a lump-sum and were either paid directly to the Participant or rolled over to another qualified retirement plan. If a terminated Participant's balance was less than or equal to \$7,000, the amount may have been automatically distributed in the form of lump-sums as designated by the Company. Installments were permitted only for required minimum distributions. The Plan also allowed for in-service withdrawals upon attainment of age 59½ or upon incurring a disability, along with withdrawals in the event of a financial hardship.

Vesting

Effective December 15, 2024, Participants became 100% vested in all Company contributions.

Prior to the restatement, vesting in the Company's discretionary matching contributions and discretionary non-elective contributions portion of their accounts was based on years of continuous service as follows:

| <u>Years of Service</u> | <u>Vested Percentage</u> |
|-------------------------|--------------------------|
| Less than two | 0% |
| Two | 20% |
| Three | 40% |
| Four | 60% |
| Five | 80% |
| <u>Six or more</u> | <u>100%</u> |

Forfeitures

The Plan allowed for forfeited non-vested accounts to be used to pay appropriate Plan expenses, to reduce Company Contributions. As of January 1, 2025 and December 31, 2024, forfeited non-vested accounts totaled \$0 (transferred to Genuine Parts 401(k) Plan as of date of merger) and \$26,493, respectively. During the period from January 1, 2025, through January 1, 2025, the Company did not utilize any forfeited funds

Motor Parts and Equipment Corporation

401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting. The Plan follows accounting standards set by the Financial Accounting Standards Board (FASB). The FASB sets accounting principles generally accepted in the United States of America (GAAP).

Use of Estimates

The preparation of financial statements in conformity with GAAP require the Plan's management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and disclosures. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income (Loss) Recognition

The investments of the Plan were reported at fair value. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market Participants at the measurement date (the exit price). The Plan's investment committee determined the Plan's valuation policies utilizing information provided by the investment advisors, custodian and insurance company.

Purchases and sales of securities were recorded on a trade date basis. Interest income (loss) was recorded on the accrual basis. Dividends were recorded on the ex-dividend date. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as, held during the year.

Contributions

Contributions from Plan Participants and the matching contributions from the Company were recorded in the year in which the employee contributions were withheld from compensation.

Plan Expenses

The Plan's expenses were paid either by the Plan or the Company, as provided by the Plan document. Expenses that were paid directly by the Company were excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that were paid by the Plan were recorded as deductions in the accompanying statement of changes in net assets available for benefits. In addition, certain investment related expenses were deducted from net appreciation (depreciation) of fair value of investments presented in the accompanying statement of changes in net assets available for benefits.

Notes Receivable from Participants

Notes receivable from Participants were measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income was recorded on the accrual basis. Related fees were recorded as administrative expenses and were expensed when they are incurred. No allowance for credit losses had been recorded as of January 1, 2025 and December 31, 2024. If a Participant ceased to make loan repayments and the Plan administrator deemed the Participant loan to be in default, the Participant loan balance was reduced, and a benefit payment is recorded.

Payment of Benefits

Benefit payments to Participants were recorded upon distribution.

Motor Parts and Equipment Corporation

401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

3. Certified Information

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2025 and 2024. Accordingly, Mid Atlantic Trust Company (MATC), the Custodian of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statements of Net Assets Available for Benefits as of January 1, 2025 and December 31, 2024, and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the period from January 1, 2025 through January 1, 2025. Such information was obtained by management and agreed to or derived from information certified as complete and accurate by a qualified institution.

4. Fair Value Measurement

GAAP establishes 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 measurements) and the lowest priority to unobservable inputs in which little or no market data exists (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are as follows:

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

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.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at January 1, 2025 and December 31, 2024. As of January 1, 2025, the Plan did not have assets held for investment.

Mutual Funds - Valued at the quoted market prices of shares held by the Plan at year-end. The fair values of these investments were determined by reference to the fund's underlying assets, which were principally marketable equity and fixed income securities. Shares held in mutual funds traded on national securities exchanges were valued at the net asset value (NAV) as of December 31, 2024. It was not probable that the mutual funds would have been sold at amounts that differ materially from the NAV of shares held.

Common Collective Trusts - Valued at the net asset value using NAV as the practical expedient based on the last reported sales price of the underlying investments held. The Plan's interest in the collective trusts was based on information reported using the audited financial statements of the collective trust fund at year-end. The investment income (loss) was allocated to Participants based on their proportionate share of the net assets of the funds.

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

Motor Parts and Equipment Corporation 401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

4. Fair Value Measurement (cont.)

The following tables set forth, by level within the fair value hierarchy, the Plan's investment assets at fair value as of December 31, 2024.

| <i>December 31, 2024</i> | Level 1 | Level 2 | Level 3 | Total |
|--|----------------------|-------------|-------------|----------------------|
| Mutual funds | \$ 11,062,251 | \$ - | \$ - | \$ 11,062,251 |
| | <u>\$ 11,062,251</u> | <u>\$ -</u> | <u>\$ -</u> | 11,062,251 |
| Common collective trusts measured at NAV* | | | | <u>1,574,347</u> |
| Total investments at fair value | | | | <u>\$ 12,636,598</u> |

* In accordance with subtopic 820-10, certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value to the amounts presented in the statements of net assets available for benefits.

Fair value of investments in certain entities that calculate net asset value per share (or its equivalent) follows:

| Investment | Fair Value at December 31, 2024 | Unfunded Commitments | Redemption Frequency | Redemption Notice Period |
|------------------------------|---------------------------------------|---------------------------------|---------------------------------|-------------------------------------|
| Common collective trust fund | \$ 1,574,347 | None | Daily | None |

5. Tax Status

The Plan had adopted a Non-Standardized Pre-Approved Profit Sharing Plan with CODA (Pre-Approved Plan) sponsored by Paychex Inc. The Internal Revenue Service (IRS) had opined and informed Paychex Inc. by letter dated August 31, 2020, that the Pre-Approved Plan is designed in accordance with the applicable sections of the IRC. Although the Plan had been amended since adopting the pre-approved plan document, the Plan administrator believed the Plan was designed, and was currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believed the Plan was qualified, and the related trust is tax-exempt.

GAAP required Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan had taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan was subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Party-In-Interest Transactions

Parties-in-interest are defined under DOL regulations as any fiduciary of the Plan, any party rendering service to the Plan, the Company, and certain others. The recordkeeping functions for the underlying investments held by the Plan are performed by Paychex. The custody functions for the underlying investments held by the Plan are performed by MATC. MATC was the Custodian for the Plan and, therefore, these transactions qualified as party-in-interest transactions. Usual and customary fees were paid for recordkeeping and investment management services. Notes receivable from Participants were also defined by ERISA as party-in-interest transactions. Such transactions are exempt from the prohibited transaction rules.

Motor Parts and Equipment Corporation

401(k) Profit Sharing Plan and Trust

Notes to Financial Statements

7. Risks and Uncertainties

The Plan invested in various investment securities. Investment securities were exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investments, it was at least reasonably possible that changes in risks in the near-term could have materially affected Participants' account balances and amounts reported in the Statements of Net Assets Available for Benefits.

8. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the Statement of Net Assets per the financial statements to the Schedule H of the Form 5500:

| | January 1, 2025 | December 31, 2024 |
|---|--------------------|----------------------|
| Net assets available for benefits per the financial statements | \$ - | \$ 13,003,934 |
| Excess contributions payable | - | 14,271 |
| Net assets available for benefits per the Schedule H of the Form 5500 | \$ - | \$ 13,018,205 |

The following is a reconciliation of the transfer out due to merger in Net Assets Available for Benefits per the financial statements for the period from January 1, 2025 to January 1, 2025 to transfers out due to merger on the Schedule H of the Form 5500:

| | January 1, 2025 |
|---|--------------------|
| Transfer out of Plan per financial statements | \$ 13,003,934 |
| Prior year excess contributions payable | 14,271 |
| Transfer out of Plan per Form 5500 | \$ 13,018,205 |

9. Delinquent Participant Contributions

During 2024, employee deferral contributions and loan withholdings of \$61,181 were not remitted timely to the Plan by the Company. These transactions constitute prohibited transactions as defined by ERISA. The Company remitted the contributions in 2025 and plans to remit the lost earnings for the delinquent contributions during 2025.

10. Subsequent Events

The Plan has evaluated subsequent events through October 13, 2025, the date the financial statements were available to be issued, and has determined that no significant events occurred after January 1, 2025, but prior to the issuance of these financial statements, that would have a material impact on its financial statements.

SUPPLEMENTAL SCHEDULE

Motor Parts and Equipment Corporation
401(k) Profit Sharing Plan and Trust
Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions
EIN: 36-1508055
Plan # 001

Period Ended January 1, 2025

| Plan Year | <input type="checkbox"/> Check Here if Late Participant Loan Repayments are Included | Total that Constitutes Nonexempt Prohibited Transactions | | | Total Fully Corrected Under VFCP and PIE 2002-51 | | | | |
|-------------|---|--|--------------------------------------|--|--|---|---|----|---|
| | | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | | | | | |
| 2024 | \$ | 61,181 | \$ | 61,181 | \$ | - | - | \$ | - |

During 2024, employee deferral contributions and loan withholdings of \$61,181 were not remitted within the appropriate time period by the Company. The Company remitted the delinquent contributions of \$61,181 to the Plan during 2025. This transaction constituted a prohibited transaction as defined by ERISA. The Company plans to remit the lost earnings for the delinquent contributions in 2025.