

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

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.

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, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, the DFVC program, special extension, etc.
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan: BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1997
2a Plan sponsor's name, mailing address, city, state, and ZIP: BEST CONTRACTING SERVICES, INC., 19027 S. HAMILTON AVENUE, GARDENA, CA 90248
2b Employer Identification Number (EIN): 95-3781209
2c Plan Sponsor's telephone number: 310-328-6969
2d Business code (see instructions): 238100

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

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

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	147
<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>	106
	<b>6a(2)</b>	87
	<b>6b</b>	11
	<b>6c</b>	45
	<b>6d</b>	143
	<b>6e</b>	0
	<b>6f</b>	143
	<b>6g(1)</b>	135
	<b>6g(2)</b>	133
<b>h</b>	7	
<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:  
2A 2E 2F 2H 2J 3D

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input 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)

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

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_

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<p style="text-align: center;"><b>SCHEDULE A</b> <b>(Form 5500)</b></p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="text-align: center; font-size: small;">Pension Benefit Guaranty Corporation</p>	<p><b>Insurance Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p style="font-size: 24pt;"><b>2024</b></p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<p><b>A</b> Name of plan <span style="color: blue;">BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN</span></p>	<p><b>B</b> Three-digit plan number (PN) ▶</p>	<p><span style="color: blue;">001</span></p>
<p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <span style="color: blue;">BEST CONTRACTING SERVICES, INC.</span></p>	<p><b>D</b> Employer Identification Number (EIN) <span style="color: blue;">95-3781209</span></p>	

**Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

**1 Coverage Information:**

**(a)** Name of insurance carrier  
TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
36-6071399	70688	602218-000	40	01/01/2024	12/31/2024

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

<b>(a)</b> Total amount of commissions paid	<b>(b)</b> Total amount of fees paid
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**3 Persons receiving commissions and fees.** (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

<b>Part II</b>	<b>Investment and Annuity Contract Information</b>																						
	Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.																						
<b>4</b>	Current value of plan's interest under this contract in the general account at year end .....	0																					
<b>5</b>	Current value of plan's interest under this contract in separate accounts at year end.....	1950507																					
<b>6</b>	<b>Contracts With Allocated Funds:</b>																						
<b>a</b>	State the basis of premium rates ▶																						
<b>b</b>	Premiums paid to carrier .....	0																					
<b>c</b>	Premiums due but unpaid at the end of the year .....																						
<b>d</b>	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. .... Specify nature of costs ▶																						
<b>e</b>	Type of contract: (1) <input type="checkbox"/> individual policies      (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶																						
<b>f</b>	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>																						
<b>7</b>	<b>Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)</b>																						
<b>a</b>	Type of contract: (1) <input type="checkbox"/> deposit administration      (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment      (4) <input checked="" type="checkbox"/> other ▶ <b>STABLE VALUE OPTION</b>																						
<b>b</b>	Balance at the end of the previous year .....	165447																					
<b>c</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">(1) Contributions deposited during the year .....</td> <td style="width:10%; text-align: right;"><b>7c(1)</b></td> <td style="width:10%; text-align: right;">17788</td> </tr> <tr> <td>(2) Dividends and credits.....</td> <td style="text-align: right;"><b>7c(2)</b></td> <td style="text-align: right;">0</td> </tr> <tr> <td>(3) Interest credited during the year.....</td> <td style="text-align: right;"><b>7c(3)</b></td> <td style="text-align: right;">2748</td> </tr> <tr> <td>(4) Transferred from separate account .....</td> <td style="text-align: right;"><b>7c(4)</b></td> <td style="text-align: right;">11144</td> </tr> <tr> <td>(5) Other (specify below).....</td> <td style="text-align: right;"><b>7c(5)</b></td> <td style="text-align: right;">8783</td> </tr> <tr> <td colspan="3">▶ <b>EBA CREDITS, LOAN INTEREST &amp; LOAN PRINCIPAL</b></td> </tr> <tr> <td colspan="2">(6) Total additions .....</td> <td style="text-align: right;"><b>7c(6)</b></td> </tr> </table>	(1) Contributions deposited during the year .....	<b>7c(1)</b>	17788	(2) Dividends and credits.....	<b>7c(2)</b>	0	(3) Interest credited during the year.....	<b>7c(3)</b>	2748	(4) Transferred from separate account .....	<b>7c(4)</b>	11144	(5) Other (specify below).....	<b>7c(5)</b>	8783	▶ <b>EBA CREDITS, LOAN INTEREST &amp; LOAN PRINCIPAL</b>			(6) Total additions .....		<b>7c(6)</b>	40463
(1) Contributions deposited during the year .....	<b>7c(1)</b>	17788																					
(2) Dividends and credits.....	<b>7c(2)</b>	0																					
(3) Interest credited during the year.....	<b>7c(3)</b>	2748																					
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▶ <b>EBA CREDITS, LOAN INTEREST &amp; LOAN PRINCIPAL</b>																							
(6) Total additions .....		<b>7c(6)</b>																					
<b>d</b>	Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	205910																					
<b>e</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">(1) Disbursed from fund to pay benefits or purchase annuities during year</td> <td style="width:10%; text-align: right;"><b>7e(1)</b></td> <td style="width:10%; text-align: right;">0</td> </tr> <tr> <td>(2) Administration charge made by carrier.....</td> <td style="text-align: right;"><b>7e(2)</b></td> <td style="text-align: right;">421</td> </tr> <tr> <td>(3) Transferred to separate account .....</td> <td style="text-align: right;"><b>7e(3)</b></td> <td style="text-align: right;">1</td> </tr> <tr> <td>(4) Other (specify below).....</td> <td style="text-align: right;"><b>7e(4)</b></td> <td style="text-align: right;">12153</td> </tr> <tr> <td colspan="3">▶ <b>ADMIN, LOAN, MERRILL LYNCH &amp; OTHER FEES</b></td> </tr> <tr> <td colspan="2">(5) Total deductions .....</td> <td style="text-align: right;"><b>7e(5)</b></td> </tr> </table>	(1) Disbursed from fund to pay benefits or purchase annuities during year	<b>7e(1)</b>	0	(2) Administration charge made by carrier.....	<b>7e(2)</b>	421	(3) Transferred to separate account .....	<b>7e(3)</b>	1	(4) Other (specify below).....	<b>7e(4)</b>	12153	▶ <b>ADMIN, LOAN, MERRILL LYNCH &amp; OTHER FEES</b>			(5) Total deductions .....		<b>7e(5)</b>	12575			
(1) Disbursed from fund to pay benefits or purchase annuities during year	<b>7e(1)</b>	0																					
(2) Administration charge made by carrier.....	<b>7e(2)</b>	421																					
(3) Transferred to separate account .....	<b>7e(3)</b>	1																					
(4) Other (specify below).....	<b>7e(4)</b>	12153																					
▶ <b>ADMIN, LOAN, MERRILL LYNCH &amp; OTHER FEES</b>																							
(5) Total deductions .....		<b>7e(5)</b>																					
<b>f</b>	Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ).....	193335																					

**Part III Welfare Benefit Contract Information**  
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a**  Health (other than dental or vision)
- b**  Dental
- c**  Vision
- d**  Life insurance
- e**  Temporary disability (accident and sickness)
- f**  Long-term disability
- g**  Supplemental unemployment
- h**  Prescription drug
- i**  Stop loss (large deductible)
- j**  HMO contract
- k**  PPO contract
- l**  Indemnity contract
- m**  Other (specify) ▶

**9** Experience-rated contracts:

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

**10** Nonexperience-rated contracts:

<b>a</b>	Total premiums or subscription charges paid to carrier .....	<b>10a</b>	
<b>b</b>	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. ....	<b>10b</b>	

Specify nature of costs.

**Part IV Provision of Information**

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

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

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

<b>A</b> Name of plan <b>BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>BEST CONTRACTING SERVICES, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>95-3781209</b>	

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

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

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

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

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

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

**TRANSAMERICA FINANCIAL LIFE INSURAN**

**36-6071399**

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

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

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

MERRILL LYNCH LIFE AGENCY, INC.

13-2808480

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISORY-PLAN	10298	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

TRANSAMERICA FINANCIAL LIFE INSURAN

36-6071399

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 52 62 64 67	RECORDKEEPER	5983	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

FUTUREPLAN BY ASCENSUS

82-3719843

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 64	RECORDKEEPER	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	2	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

<b>A</b> Name of plan <u>BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BEST CONTRACTING SERVICES, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>95-3781209</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET RUSSELL SM CAP INDEX R</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS CO</u>		
<b>c</b> EIN-PN <u>36-6071399-437</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>17150</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET INTERNATNL INDEX RET A</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS CO</u>		
<b>c</b> EIN-PN <u>36-6071399-004</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>30637</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET S&amp;P MD CAP INDX RET AC</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS CO</u>		
<b>c</b> EIN-PN <u>36-6071399-438</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>12601</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET U.S. BD INDEX RET ACCT</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS CO</u>		
<b>c</b> EIN-PN <u>36-6071399-416</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>101467</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET RUSSELL LG CAP VAL IND</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS CO</u>		
<b>c</b> EIN-PN <u>36-6071399-171</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>78629</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET RUSSELL LG CAP GR INDE</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS CO</u>		
<b>c</b> EIN-PN <u>36-6071399-173</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>83088</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>AMERICAN FUNDS NEW WORLD RET ACCT</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>TRANSAMERICA FINANCIAL LIFE INS CO</u>		
<b>c</b> EIN-PN <u>36-6071399-625</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>20434</u>

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MORGAN STANLEY GR RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399-305	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 85322
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES INVST GRADE BD RET AC		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399-094	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 112184
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS BLNCD RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399-971	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1150369
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN EQT INC RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399-579	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 75267
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: LORD ABBETT HI YLD RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399-660	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 45893
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: NEUBERGER BERMAN REAL ESTATE RET AC		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399-538	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14147
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MACQUARIE INTERNATIONAL CORE EQUITY		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399-535	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26636
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: VIRTUS CEREDEx MD-CAP VAL EQT RET A		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399-339	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13181
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMALL CAP VALUE RET AC		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399-085	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12488
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2010 TARGET DATE RETIREMEN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 83-1098532-290	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1599

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2020 TARGET DATE RETIREMEN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 83-1098532-292	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1136
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2025 TARGET DATE RETIREMEN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 83-1098532-293	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5655
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2030 TARGET DATE RETIREMEN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 83-1098532-294	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 36082
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2035 TARGET DATE RETIREMEN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 83-1098532-295	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11295
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2040 TARGET DATE RETIREMEN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 83-1098532-296	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 427
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2045 TARGET DATE RETIREMEN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 83-1098532-297	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13526
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2050 TARGET DATE RETIREMEN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 83-1098532-298	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 431
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2055 TARGET DATE RETIREMEN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 83-1098532-299	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 431
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2060 TARGET DATE RETIREMEN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 83-1098532-300	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 431
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)



<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>BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>BEST CONTRACTING SERVICES, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>95-3781209</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	0	890458
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	3095	2913
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	49109	50176
<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>	111643	100370
<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>	640108	679751
<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>	154931	151621
<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>	1779799	1950506
<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>	2774505	3299718
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>	165447	193335
<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>		
(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>	5678637	7318848
<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>	1200	1455
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	1200	1455
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	5677437	7317393

**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>	1329058	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	256205	
<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>		1585263
<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>		
<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>	10674	
<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>		10674
<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>	108551	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		108551
<b>(3)</b> 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>		
<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)		268998
(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)		385176
<b>c</b> Other income .....	2c		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d		2358662

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	667164	
(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)		667164
<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)	2940	
(3) Recordkeeping fees .....	2i(3)	11807	
(4) IQPA audit fees .....	2i(4)		
(5) Investment advisory and investment management fees .....	2i(5)	30692	
(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)	6103	
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)		51542
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j		718706

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		1639956
<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: POOLER CPA GROUP, LLC

(2) EIN: 82-4354021

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

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

**Part IV Compliance Questions**

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

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	5334
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>e</b> Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	<input type="checkbox"/>	<input type="checkbox"/>	

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

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

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

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

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

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  ▶ <b>File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>BEST CONTRACTING SERVICES, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>95-3781209</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

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

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

1		0
---	--	---

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 36-6071399

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702814A.

<p><b>SCHEDULE MEP (Form 5500)</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p>	<p><b>MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION</b></p> <p>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)</p> <p>▶ <b>File as an attachment to Form 5500.</b></p>	<p>OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: 1.2em;"><b>2024</b></p> <hr/> <p style="text-align: center;"><b>This Form is Open to Public Inspection</b></p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p><b>A</b> Name of plan <b>BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN</b></p>	<p><b>B</b> Three-digit Plan number (PN)..... ▶</p>	<p><b>001</b></p>
<p><b>C</b> Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF <b>BEST CONTRACTING SERVICES, INC.</b></p>	<p><b>D</b> Administrator's EIN <b>95-3781209</b></p>	

**Part I Type of Multiple-Employer Pension Plan.** All multiple-employer pension plans must complete.

**1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).**

- a  association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- b  professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- c  pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- d  other multiple-employer pension plan (Describe) **401(K) PROFIT SHARING MEP** (Complete Part II)

**Part II Participating Employer Information.**

**2** All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

<b>2a</b> Name of Participating Employer <b>BEST CONTRACTING SERVICES, INC.</b>	<b>2b</b> EIN <b>95-3781209</b>	<b>2c</b> Percentage of Total Contributions for the Plan Year <b>100.00</b>	<b>2d</b> Aggregate Account Balances Attributable to Participating Employer <b>7354159</b>
<b>2a</b> Name of Participating Employer <b>PATRIOT CONTRACTING, INC.</b>	<b>2b</b> EIN <b>80-0230427</b>	<b>2c</b> Percentage of Total Contributions for the Plan Year <b>0.00</b>	<b>2d</b> Aggregate Account Balances Attributable to Participating Employer <b>0</b>

**CAUTION** Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

<b>2e</b> Does the plan include any individuals not participating through an employer or who are individual working owners?	<b>2e</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>2f</b> If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	<b>2f</b>	
<b>2g</b> If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	<b>2g</b>	

**For Paperwork Reduction Act Notice, see the Instructions for Form 5500.**

**Schedule MEP (2024)  
v. 240311**

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<b>Part III</b>	<b>Pooled Employer Plan Information</b>
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**Line 3.** All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

**3a** Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44).....  Yes  No

**3b** If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID \_\_\_\_\_

---

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

**FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**AND**

**SUPPLEMENTAL SCHEDULES  
DECEMBER 31, 2024**



Pooler  
CPA Group, LLC

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

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DECEMBER 31, 2024 AND 2023

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## **Independent Auditor's Report**

To the Administrative Committee of the  
Best Contracting Services, Inc. Profit Sharing 401(k) Plan  
Gardena, CA

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Best Contracting Services, Inc. Profit Sharing 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

### **Opinion**

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

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

### **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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Best Contracting Services, Inc. Profit Sharing 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

## **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Best Contracting Services, Inc. Profit Sharing 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Best Contracting Services, Inc. Profit Sharing 401(k) 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 Best Contracting Services, Inc. Profit Sharing 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

## Supplemental Schedules Required by ERISA

The supplemental schedules, the Schedule of Assets (Held at End of Year), the Schedule of Delinquent Participant Contributions, and the Schedule of Reportable Transactions for the year ended December 31, 2024, is presented for the purpose of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Pooler  
CPA Group, LLC*

Pooler CPA Group, LLC  
Memphis, Indiana  
October 15, 2025

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

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

	2024	2023
<b>ASSETS</b>		
<b>Investments</b>		
<b>Participant Directed</b>		
Investments at Fair Value, see Note D	\$ 1,950,506	\$ 1,784,260
Fully Benefit-Responsive Insurance Contract at Contract Value, See Note E	193,335	160,986
	2,143,841	1,945,246
<b>Non-Participant Directed</b>		
Investments at Fair Value, see Note D	4,130,015	3,575,365
<b>Total Investments</b>	6,273,856	5,520,611
<b>Receivables</b>		
Participant Contributions	-	2,685
Employer Contributions	890,458	438,600
Notes Receivable from Participants	151,621	154,931
Other	2,913	3,095
<b>Total Receivables</b>	1,044,992	599,311
<b>TOTAL ASSETS</b>	7,318,848	6,119,922
<b>LIABILITIES</b>		
Correction of Overpayments of Loans and Deferrals	1,455	1,200
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	\$ 7,317,393	\$ 6,118,722

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
YEAR ENDED DECEMBER 31, 2024

	<b>Participant Directed Accounts</b>	<b>Non-Participant Directed Accounts</b>	<b>Total</b>
<b>ADDITIONS TO NET ASSETS ATTRIBUTED TO:</b>			
<b>INVESTMENT INCOME (LOSS)</b>			
Interest and dividend income	\$ -	\$ 108,551	\$ 108,551
Net appreciation (depreciation) in fair value of investments	270,950	383,224	654,174
Total Investment Income (Loss)	<u>270,950</u>	<u>491,775</u>	<u>762,725</u>
<b>Interest Income on Notes Receivable from Participants</b>	1,952	8,722	10,674
<b>CONTRIBUTIONS</b>			
Participants	253,520	-	253,520
Employer	-	890,458	890,458
Total Contributions	<u>253,520</u>	<u>890,458</u>	<u>1,143,978</u>
Total Additions (Loss)	<u>526,422</u>	<u>1,390,955</u>	<u>1,917,377</u>
<b>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:</b>			
Benefits paid to participants	317,401	349,763	667,164
Contract administrator fees	2,940	-	2,940
Recordkeeping fees	11,807	-	11,807
Investment advisory fees	-	30,692	30,692
Other fees	6,103	-	6,103
Total Deductions	<u>338,251</u>	<u>380,455</u>	<u>718,706</u>
<b>NET INCREASE (DECREASE)</b>	188,171	1,010,500	1,198,671
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>			
Beginning of Year	<u>1,964,208</u>	<u>4,154,514</u>	<u>6,118,722</u>
End of Year	<u>\$ 2,152,379</u>	<u>\$ 5,165,014</u>	<u>\$ 7,317,393</u>

# **BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

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## **NOTE A – PLAN DESCRIPTION**

The following description of the Best Contracting Services, Inc. Profit Sharing 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the plan document for a more complete description of the Plan’s provisions.

### *GENERAL*

The Plan is a defined contribution, multiple employer 401(k) and profit-sharing plan sponsored by Best Contracting Services, Inc. with a plan year end of December 31st. The Plan includes Best Contracting Services, Inc. and Patriot Contracting, Inc., hereon referred to as the “Company” and “Employer.” The original Plan became effective January 1, 1997, with the most recent amendment taking effect on January 1, 2023. This amendment updated the Plan to allow participants to have two loans at a time. The provisions of the Plan are included in the official Plan document, which legally governs the operations of the Plan and is available for more detailed information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

### *ELIGIBILITY*

The Plan covers substantially all employees of the Company who are age 21 or older and have completed three months of continuous service. In general, covered employees may enter the Plan immediately following, or coinciding with, satisfaction of the eligibility requirements.

### *PARTICIPANT AND COMPANY CONTRIBUTIONS*

Each year, participants may elect to contribute a percentage of their eligible compensation to the Plan in pre-tax contributions, up to the maximum allowed under the Internal Revenue Code (“IRC”). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also rollover funds from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Plan also incorporates a discretionary Employer profit-sharing contribution. Participants are eligible for the profit-sharing contribution as directed by the plan document. For 2024 and 2023, \$890,458 and \$438,600 of discretionary Employer profit-sharing contributions were made to the Plan, respectively. The Employer contributions are invested as directed by Plan management with assistance of the investment advisor. Contributions are subject to Internal Revenue Service (“IRS”) limitations.

### *PARTICIPANT ACCOUNTS*

Each participant’s account is credited with the participant’s contribution and allocations of (a) the Company’s contributions, and (b) Plan earnings or losses, and is charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

# BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

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## NOTE A – PLAN DESCRIPTION – CONT.

### *VESTING*

Participants are immediately vested in their elective (voluntary) contributions and any income or loss thereon. Vesting in the Employer discretionary profit-sharing contribution portion of their account, and any income or loss thereon, is based on years of continuous service as follows:

<u>Years of Service</u>	<u>Vesting</u>
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

### *FORFEITED ACCOUNTS*

On December 31, 2024 and 2023, there were \$64,290 and \$16,768 of forfeited non-vested accounts, respectively. Any forfeiture amounts can be used to reduce future Employer contributions or used toward allowable Plan expenses. \$4,474 of forfeiture amounts were utilized during 2024.

### *PAYMENT OF BENEFITS*

Distributions of benefits are defined in the Plan document. Generally, upon termination of employment, death, disability, or normal retirement, a participant (or designated beneficiary) may elect to receive 100% of his or her vested account balance in either a lump sum cash payment or a direct rollover to another qualified plan, or partial payouts. Participants who have attained age 59 1/2 may also withdraw all or a portion of their vested account balances. Minimum distributions are required once the participant reaches age 73. Participants may also receive a lump sum amount upon demonstration of a financial hardship.

### *NOTES RECEIVABLE FROM PARTICIPANTS*

The Plan provides that participants can borrow funds of at least \$1,000 up to a maximum equal to the lesser of 50 percent of their vested account balance or \$50,000. The loans are secured by the balance in the participant's account and bear interest at prime plus 1 percent. The term of the loan cannot exceed five years, except if the loan proceeds are used to finance the purchase of a primary residence, in which case the loan term may not exceed 10 years. Principal and interest is paid ratably through payroll deductions. A participant may have two loans outstanding at a time.

## NOTE B – SUMMARY OF ACCOUNTING POLICIES

### *BASIS OF ACCOUNTING*

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

### *USE OF ESTIMATES*

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could vary from these estimates.

# BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

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## **NOTE B – SUMMARY OF ACCOUNTING POLICIES – CONT.**

### *INVESTMENT VALUATION AND INCOME RECOGNITION*

The Plan's investments are stated at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note D for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

### *NOTES RECEIVABLE FROM PARTICIPANTS*

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the loan balance is reduced, and a benefit payment is recorded. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

### *PAYMENT OF BENEFITS*

Benefit payments to participants and their beneficiaries are recorded when paid.

### *OPERATING EXPENSES*

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

### *PARTICIPANT AND NON-PARTICIPANT DIRECTED INVESTMENTS*

Participant directed investments relate to the investments that hold participant contributions and any earnings and loss thereon. Non-participant directed investments relate to the investments that hold the discretionary Employer profit-sharing contributions and any earnings and loss thereon.

### *DATE OF MANAGEMENT REVIEW*

Subsequent events were evaluated through October 15, 2025, which is the date the financial statements were available to be issued. Management is not required to and has not evaluated events or transactions that occurred after October 15, 2025.

## **NOTE C – UNAUDITED INVESTMENT INFORMATION CERTIFIED BY CUSTODIAN**

The Plan Administrator has elected the method of compliance permitted by 29 CFR Section 2520.103-8 of the Department of Labor Rules and Regulations and disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by the custodian, Transamerica Financial Life Insurance Company, and was not subjected to any auditing procedures performed by the independent public accountants.

- a. All participant directed investments shown in the accompanying statements of net assets available for benefits and in the Schedule of Assets in the supplemental schedules listed under insurance contract and pooled separate accounts.
- b. Net investment income from the participant directed investments, as shown in the accompanying statement of changes in net assets available for benefits, including dividends and interest income and net realized and unrealized appreciation (depreciation) in the fair value of assets of the participant directed investments.

# BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

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## NOTE C – UNAUDITED INVESTMENT INFORMATION CERTIFIED BY CUSTODIAN – CONT.

The investments held by Merrill Lynch are non-participant directed investments (as listed under the Statement of Changes in Net Assets Available for Benefits) and are not covered by a certification and were subjected to auditing procedures performed by the independent accountants. These investments consist of money market funds, municipal bonds, common stocks, and mutual funds/exchange traded funds, as noted in the Schedule of Assets (Held at End of Year) in the supplemental schedules.

## NOTE D – 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). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB (Financial Accounting Standards Board) ASC (Accounting Standards Codification) 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 method include <ul style="list-style-type: none"><li>• quoted prices for similar assets or liabilities in active markets;</li><li>• quoted prices for identical or similar assets or liabilities in inactive markets;</li><li>• inputs other than quoted prices that are observable for the asset and liability; and</li><li>• inputs that are derived principally from or corroborated by observable market data by correlation or other means.</li></ul> <p>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.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement of the assets and liabilities.

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

There have been no transfers between levels in 2024 or 2023.

# BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

## NOTE D – FAIR VALUE MEASUREMENTS – CONT.

The following is a description of the valuation methodologies used for assets measured at fair value.

**Money Market Funds:** Valued based on quoted prices in active markets for identical securities.

**Municipal Bonds:** Valued based on models taken into account for several measures such as credit quality, interest rates, industry sector, call provisions, time to maturity and others. The municipal bond dealer will use these measures to establish the price for the purchaser on an open market basis.

**Common Stocks / Mutual Funds / Exchange Traded Funds:** Valued at the daily closing price as reported by the stock or mutual fund / exchange traded fund (funds). Stocks and funds held by the Plan are open-ended funds and stocks that are registered with the Securities and Exchange Commission. These stocks and funds are required to publish their daily net asset value (NAV) and to transact at that price. The stocks and funds held by the Plan are deemed to be actively traded.

**Pooled Separate Accounts:** Investments in pooled separate accounts are credited with earnings and gains or losses on the pooled investments. The separate accounts are stated at fair value as reported to the Plan by Transamerica Financial Life Insurance Company, based on the quoted market prices of the underlying mutual funds and exchange traded funds (funds). The unit value of the separate accounts is calculated by dividing the total value of the assets of the separate account by the number of units in the separate account. For separate accounts that invest exclusively in funds, the total value of the assets of the separate account is based on the NAV, or price per share, of the underlying fund. The fund calculates its NAV by dividing the fund's net assets by the fund's outstanding number of shares. The NAV is used as a practical expedient to measure fair value.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

<b>Assets at Fair Value as of December 31, 2024</b>				
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 50,176	\$ -	\$ -	\$ 50,176
Municipal Bonds	-	100,370	-	100,370
Common Stocks	679,751	-	-	679,751
Mutual Funds/Exchange Traded Funds	3,299,718	-	-	3,299,718
Total Assets in the Fair Value Hierarchy	4,029,645	100,370	-	4,130,015
Other Investments Measured at Net Asset Value (a)				1,950,506
Total Assets at Fair Value	\$ 4,029,645	\$ 100,370	\$ -	\$ 6,080,521

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

**NOTE D – FAIR VALUE MEASUREMENTS – CONT.**

<b>Assets at Fair Value as of December 31, 2023</b>				
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 42,916	\$ -	\$ -	\$ 42,916
Municipal Bonds	-	111,643	-	111,643
Common Stocks	640,107	-	-	640,107
Mutual Funds/Exchange Traded Funds	2,780,699	-	-	2,780,699
<b>Total Assets in the Fair Value Hierarchy</b>	<b>3,463,722</b>	<b>111,643</b>	<b>-</b>	<b>3,575,365</b>
Other Investments Measured at Net Asset Value (a)				1,784,260
<b>Total Assets at Fair Value</b>	<b>\$ 3,463,722</b>	<b>\$ 111,643</b>	<b>\$ -</b>	<b>\$ 5,359,625</b>

(a) In accordance with Subtopic 820-10 certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets.

**Investments Measured Using the Net Asset Value per Share Practical Expedient**

The following tables summarize investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2024 and 2023.

<b>December 31, 2024</b>	<b>Fair Value</b>	<b>Unfunded Commitments</b>	<b>Redemption Frequency</b>	<b>Redemption Notice Period</b>
Pooled Separate Accounts	\$ 1,950,506	Not Applicable	Daily	Not Applicable

<b>December 31, 2023</b>	<b>Fair Value</b>	<b>Unfunded Commitments</b>	<b>Redemption Frequency</b>	<b>Redemption Notice Period</b>
Pooled Separate Accounts	\$ 1,784,260	Not Applicable	Daily	Not Applicable

**NOTE E – FULLY BENEFIT-RESPONSIVE INSURANCE CONTRACT**

The traditional investment contract held by the Plan through the Transamerica Financial Life Insurance Company is a guaranteed investment contract. This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses. The contract value of this traditional investment contract held by the Plan was \$193,335 and \$160,986 on December 31, 2024 and 2023, respectively.

The contract issuer is contractually obligated to repay the principal and interest at a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer. The crediting rate is reviewed on a semi-annual basis for resetting. The crediting interest rate on December 31, 2024 and 2023 was 1.65% and 1.25%, respectively.

# **BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

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## **NOTE E – FULLY BENEFIT-RESPONSIVE INSURANCE CONTRACT – CONT.**

The Plan's ability to receive amounts due in accordance with the fully benefit-responsive investment contract is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: termination of the contract, spin-offs, divestitures, layoffs, corporate relocation, partial or total plan termination, retirement incentive programs, and the liberalization of plan withdrawal or transfer rules. The Plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract may be terminated by the issuer with 30 days advance written notice to the Plan administrator for reasonable cause, which includes the Plan administrator's failure to abide by state or federal law, failure to render performance necessary to comply with the terms of the contract, failure to maintain assets of at least \$10,000, plan disqualification, and failure to adopt the plan in a reasonable period of time. Upon termination by the issuer, a market value adjustment may apply. The plan administrator does not foresee any of the above criteria occurring with the Plan that would permit the termination of the contract by the issuer in the immediate future.

## **NOTE F – RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS**

Transamerica Financial Life Insurance Company (participant directed investments custodian) and Merrill Lynch (non-participant directed investment custodian) are the custodians of the Plan assets. Transamerica Financial Life Insurance Company provides recordkeeping services. FuturePlan provides recordkeeping services and third-party administrative services. Pooler CPA Group, LLC is the Plan auditor. Merrill Lynch are investment advisors to the Plan. Therefore, these transactions qualify as party-in interest transactions.

Audit fees and certain other administrative expenses are rendered by parties in interest and are paid by the Company. The Company also provides certain administrative services for the Plan for which it receives no compensation.

## **NOTE G - RISKS AND UNCERTAINTIES**

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

## **NOTE H – TAX STATUS**

The Plan, which is a prototype plan sponsored by Ascensus, LLC, has received a favored opinion letter dated June 30, 2020, in which the Internal Revenue Service has stated that the Plan Documents are acceptable under section 401 of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the opinion letters. However, the Plan administrator believes that the Plan is currently designed, and being operated, in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan 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 it is no longer subject to income tax examinations for years prior to 2021.

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

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**NOTE I – PLAN TERMINATION**

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

**NOTE J – DELINQUENT PARTICIPANT CONTRIBUTIONS**

During 2024 the Plan remitted participant contributions and loan payments totaling \$5,334, beyond the normal remittance time periods that the Plan usually submits contributions to the custodian. The Company is in the process of correcting the delinquent contributions as of the date of the auditor’s report. The lost earnings have been calculated for the delinquent contributions, which are not accrued within these financial statements based on their immaterial amount.

**NOTE K – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements on December 31, 2024 and 2023, to the Form 5500:

	2024	2023
Net Assets Available for Benefits per the Financial Statements	\$ 7,317,393	\$ 6,118,722
Less: Participant Contributions Receivable	-	(2,685)
Less: Employer Contributions Receivable	-	(438,600)
Net Assets Available for Benefits per the Form 5500	\$ 7,317,393	\$ 5,677,437

The following is a reconciliation of contributions per the financial statements for the year ended December 31, 2024, to the Form 5500:

Contributions per the Financial Statements	\$ 1,143,978
Add: Participant Contributions Receivable 2023	2,685
Add: Employer Contributions Receivable 2023	438,600
Contributions per the Form 5500	\$ 1,585,263

SUPPLEMENTAL SCHEDULES

# BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value
<b>Insurance Contract</b>				
*	Transamerica Stable Value Core Account	Insurance Contract Interest Rate - 1.65%	**	\$ 193,335
<b>Money Market Funds</b>				
	ML Bank Deposit Program	Money Market Fund	50,176	50,176
<b>Municipal Bonds</b>				
	Fresno CA PWR Fing	Municipal Bond	20,823	20,563
	Chicago ILL GO	Municipal Bond	76,567	79,807
	<b>Total Municipal Bonds</b>		97,390	100,370
<b>Common Stocks</b>				
	Amazon, Inc.	Common Stock	70,746	301,661
	Apple, Inc.	Common Stock	58,906	243,150
	Exxon Mobile, Corp.	Common Stock	39,718	57,561
	JP Morgan Chase and Co.	Common Stock	51,276	77,379
	<b>Total Common Stocks</b>		220,646	679,751
<b>Mutual Funds/Exchange Traded Funds</b>				
	American Bond Fund	Registered Investment Company	200,058	192,720
	Ishares IBOXX	Registered Investment Company	74,721	65,468
	Ishares 20+ Year Treasury Bond	Registered Investment Company	150,412	121,711
	Ishares TIPS Bond ETF	Registered Investment Company	24,304	21,076
	Vanguard Small Cap Value	Registered Investment Company	102,146	114,208
	Vanguard Small Cap Growth	Registered Investment Company	82,236	88,932
	Vanguard Value ETF	Registered Investment Company	454,790	611,167
	Vanguard Growth ETF	Registered Investment Company	325,815	516,935
	Ishares MBS ETF	Registered Investment Company	341,144	310,715
	Vanguard Intermediate Term Bond ETF	Registered Investment Company	71	58
	Invesco Emerging Markets Sov. Debt ETF	Registered Investment Company	32,824	27,537
	Invesco Preferred ETF	Registered Investment Company	21,315	18,200
	Vanguard Short-Term Corporate Bond	Registered Investment Company	103,935	100,744
	Vanguard Intermediate -Term Gov. Bond	Registered Investment Company	84,311	84,216
	Vanguard Scottsdale Intern.	Registered Investment Company	101,215	99,009
	Vanguard Total International	Registered Investment Company	56,054	56,555
	Schwab Short-Term US Treasury ETF	Registered Investment Company	167,179	165,380
	Vaneck Fallen Angel High Yield Bond ETF	Registered Investment Company	11	12
	Xtrackers USD High Yield Corp. Bond ETF	Registered Investment Company	14	15
	Ishares Inc. Core MSCI Emerging Mkts ETF	Registered Investment Company	179,375	159,389
	Ishares TR Core MSCI EAF ETF	Registered Investment Company	238,832	241,045
	SPDR Bloomberg 1-3 Month T Bill ETF	Registered Investment Company	62	62
	Lord Abbett Short Duration Income FD CL	Registered Investment Company	209,954	198,419
	Franklin Income	Registered Investment Company	104,177	106,145
	<b>Total Mutual Funds/Exchange Traded Funds</b>		\$ 3,054,955	\$ 3,299,718

(\*) Denotes parties in interest

(\*\*) Cost omitted for participant-directed investments

Continued on next page...

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value
<b>Pooled Separate Accounts</b>				
*	American 2010 Target Date	Pooled Separate Account	**	\$ 1,599
*	American 2020 Target Date	Pooled Separate Account	**	1,136
*	American 2025 Target Date	Pooled Separate Account	**	5,655
*	American 2030 Target Date	Pooled Separate Account	**	36,082
*	American 2035 Target Date	Pooled Separate Account	**	11,295
*	American 2040 Target Date	Pooled Separate Account	**	427
*	American 2045 Target Date	Pooled Separate Account	**	13,526
*	American 2050 Target Date	Pooled Separate Account	**	431
*	American 2055 Target Date	Pooled Separate Account	**	431
*	American 2060 Target Date	Pooled Separate Account	**	431
*	American Funds Balanced Retirement	Pooled Separate Account	**	1,150,369
*	American Funds New World	Pooled Separate Account	**	20,434
*	JPMorgan Eq't Inc Ret Acct	Pooled Separate Account	**	75,267
*	Loomis Sayles Invst Grade Bond	Pooled Separate Account	**	112,184
*	Lord Abbett Hi Yld Ret Acct	Pooled Separate Account	**	45,893
*	Delaware Ivy Intl Core Equity	Pooled Separate Account	**	26,636
*	Morgan Stanley Gr Ret Acct	Pooled Separate Account	**	85,322
*	Neuberger Berman Real Estate	Pooled Separate Account	**	14,147
*	State Street International Index	Pooled Separate Account	**	30,637
*	State Street Russell Lg Cap Growth Index	Pooled Separate Account	**	83,088
*	State Street Russell Lg Cap Value Index	Pooled Separate Account	**	78,629
*	State Street Russell Sm Cap Index	Pooled Separate Account	**	17,150
*	State Street S&P Md Cap Index	Pooled Separate Account	**	12,601
*	State Street U.S. Bd Index	Pooled Separate Account	**	101,467
*	Transamerica Small Cap Value	Pooled Separate Account	**	12,488
*	Virtus Ceredex Md-Cap Val Equity	Pooled Separate Account	**	13,181
	<b>Total Pooled Separate Accounts</b>			<u>1,950,506</u>
*	Notes Receivable from Participants	Maturity dates of 2025 to 2029 Interest rates from 4.25% - 9.50%	-	151,621
	<b>TOTAL ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR</b>			<u><u>\$ 6,425,477</u></u>

(\*) Denotes parties in interest

(\*\*) Cost omitted for participant-directed investments

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included <input checked="" type="checkbox"/>	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$ 5,334	\$ 5,334	\$ -	\$ -	\$ -

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF REPORTABLE TRANSACTIONS  
DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(j)

(a) Identity of party involved	(b) Description of the asset (include interest rate and maturity in case of loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Western Asset Core Plus	Registered Investment Company	\$ -	\$ 306,267	\$ -	\$ -	\$ 378,926	\$ 306,267	\$ (72,659)

<p><b>Form 5500</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p>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).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2024</p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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**Part I Annual Report Identification Information**

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

**A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan  a DFE (specify) \_\_\_\_\_

**B** This return/report is:  the first return/report  the final return/report

an amended return/report  a short plan year return/report (less than 12 months)

**C** If the plan is a collectively-bargained plan, check here. ....▶

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description)

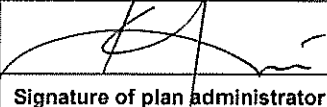
**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ....▶

**Part II Basic Plan Information**—enter all requested information

<p><b>1a</b> Name of plan BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN</p>	<p><b>1b</b> Three-digit plan number (PN) ▶ 001</p>
<p><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) BEST CONTRACTING SERVICES, INC.  19027 S. HAMILTON AVENUE  GARDENA CA 90248</p>	<p><b>1c</b> Effective date of plan 01/01/1997</p> <p><b>2b</b> Employer Identification Number (EIN) 95-3781209</p> <p><b>2c</b> Plan Sponsor's telephone number 310-328-6969</p> <p><b>2d</b> Business code (see instructions) 238100</p>

**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		10/15/2025	Kayhan Fatemi
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

<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>	147
<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 ..... <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 6a(2), 6b, and 6c ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines 6d and 6e ..... <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>	106
	<b>6a(2)</b>	87
	<b>6b</b>	11
	<b>6c</b>	45
	<b>6d</b>	143
	<b>6e</b>	0
	<b>6f</b>	143
	<b>6g(1)</b>	135
<b>6g(2)</b>	133	
<b>6h</b>	7	
<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:  
2A 2E 2F 2H 2J 3D

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

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

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

**a Pension Schedules**

- (1)  **R** (Retirement Plan Information)
- (2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4)  **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_
- (5)  **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

- (1)  **H** (Financial Information)
- (2)  **I** (Financial Information – Small Plan)
- (3)  **A** (Insurance Information) – Number Attached 1
- (4)  **C** (Service Provider Information)
- (5)  **D** (DFE/Participating Plan Information)
- (6)  **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_

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<p><b>SCHEDULE A</b> <b>(Form 5500)</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p><b>Insurance Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p><b>2024</b></p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<p><b>A</b> Name of plan BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401 (K) PLAN</p>	<p><b>B</b> Three-digit plan number (PN) ▶</p>	<p>001</p>
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<p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500  BEST CONTRACTING SERVICES, INC.</p>	<p><b>D</b> Employer Identification Number (EIN)  95-3781209</p>
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**Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

**1 Coverage Information:**

(a) Name of insurance carrier  
TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
36-6071399	70688	602218-000	40	01/01/2024	12/31/2024

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

<b>(a) Total amount of commissions paid</b>	<b>(b) Total amount of fees paid</b>

**3 Persons receiving commissions and fees.** (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>Part II</b>	<b>Investment and Annuity Contract Information</b>		
Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.			
<b>4</b>	Current value of plan's interest under this contract in the general account at year end .....	<b>4</b>	0
<b>5</b>	Current value of plan's interest under this contract in separate accounts at year end.....	<b>5</b>	1,950,507
<b>6</b>	<b>Contracts With Allocated Funds:</b>		
<b>a</b>	State the basis of premium rates ▶		
<b>b</b>	Premiums paid to carrier .....	<b>6b</b>	0
<b>c</b>	Premiums due but unpaid at the end of the year.....	<b>6c</b>	
<b>d</b>	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount .....	<b>6d</b>	
	Specify nature of costs ▶		
<b>e</b>	Type of contract: (1) <input type="checkbox"/> individual policies                      (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶		
<b>f</b>	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>		
<b>7</b>	<b>Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)</b>		
<b>a</b>	Type of contract: (1) <input type="checkbox"/> deposit administration                      (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment                      (4) <input checked="" type="checkbox"/> other ▶ STABLE VALUE OPTION		
<b>b</b>	Balance at the end of the previous year.....	<b>7b</b>	165,447
<b>c</b>	Additions: (1) Contributions deposited during the year .....	<b>7c(1)</b>	17,788
	(2) Dividends and credits.....	<b>7c(2)</b>	0
	(3) Interest credited during the year .....	<b>7c(3)</b>	2,748
	(4) Transferred from separate account.....	<b>7c(4)</b>	11,144
	(5) Other (specify below).....	<b>7c(5)</b>	8,783
	▶EBA Credits, Loan Interest & Loan Principal		
(6) Total additions.....	<b>7c(6)</b>	40,463	
<b>d</b>	Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	<b>7d</b>	205,910
<b>e</b>	<b>Deductions:</b>		
	(1) Disbursed from fund to pay benefits or purchase annuities during year .....	<b>7e(1)</b>	0
	(2) Administration charge made by carrier .....	<b>7e(2)</b>	421
	(3) Transferred to separate account.....	<b>7e(3)</b>	1
	(4) Other (specify below).....	<b>7e(4)</b>	12,153
▶Admin, Loan, Merrill Lynch & Other Fees			
(5) Total deductions.....	<b>7e(5)</b>	12,575	
<b>f</b>	Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) .....	<b>7f</b>	193,335

**Part III Welfare Benefit Contract Information**

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a**  Health (other than dental or vision)
- b**  Dental
- c**  Vision
- d**  Life insurance
- e**  Temporary disability (accident and sickness)
- f**  Long-term disability
- g**  Supplemental unemployment
- h**  Prescription drug
- i**  Stop loss (large deductible)
- j**  HMO contract
- k**  PPO contract
- l**  Indemnity contract
- m**  Other (specify) ▶

**9** Experience-rated contracts:

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

**10** Nonexperience-rated contracts:

<b>a</b> Total premiums or subscription charges paid to carrier .....	<b>10a</b>			
<b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount..... Specify nature of costs.	<b>10b</b>			

**Part IV Provision of Information**

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

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



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

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

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

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

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

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

MERRILL LYNCH LIFE AGENCY, INC.

13-2808480

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27			Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>
	INVESTMENT ADVISORY-PLAN	10,298				

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

TRANSAMERICA FINANCIAL LIFE INSURAN

36-6071399

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 52 62 64	RECORDKEEPER	5,983	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

FUTUREPLAN BY ASCENSUS

82-3719843

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 64	RECORDKEEPER	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	2	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

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

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

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

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

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

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

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

<b>Part III</b>	<b>Termination Information on Accountants and Enrolled Actuaries (see instructions)</b> (complete as many entries as needed)
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<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

**SCHEDULE D  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

**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

**2024**

**This Form is Open to Public Inspection.**

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

<b>A</b> Name of plan BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN		<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 BEST CONTRACTING SERVICES, INC.		<b>D</b> Employer Identification Number (EIN) 95-3781209	

**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)

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET RUSSELL SM CAP INDEX R				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN 36-6071399 437	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		17,150
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET INTERNATNL INDEX RET A				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN 36-6071399 004	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		30,637
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET S&P MD CAP INDX RET AC				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN 36-6071399 438	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		12,601
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET U.S. BD INDEX RET ACCT				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN 36-6071399 416	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		101,467
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET RUSSELL LG CAP VAL IND				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN 36-6071399 171	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		78,629
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET RUSSELL LG CAP GR INDE				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN 36-6071399 173	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		83,088
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW WORLD RET ACCT				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN 36-6071399 625	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		20,434

For Paperwork Reduction Act Notice, see the instructions for Form 5500.

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MORGAN STANLEY GR RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399 305	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 85,322
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES INVST GRADE BD RET AC		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399 094	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 112,184
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS BLNCD RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399 971	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1,150,369
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN EQT INC RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399 579	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 75,267
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: LORD ABBETT HI YLD RET ACCT		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399 660	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 45,893
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: NEUBERGER BERMAN REAL ESTATE RET AC		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399 538	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14,147
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: MACQUARIE INTERNATIONAL CORE EQUITY		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399 535	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26,636
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: VIRTUS CEREDX MD-CAP VAL EQT RET A		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399 339	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13,181
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA SMALL CAP VALUE RET AC		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 36-6071399 085	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12,488
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2010 TARGET DATE RETIREMEN		
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO		
<b>c</b> EIN-PN 83-1098532 290	<b>d</b> Entity code P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1,599

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2020 TARGET DATE RETIREMEN				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN	83-1098532	<b>d</b> Entity code	P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1,136
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2025 TARGET DATE RETIREMEN				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN	83-1098532	<b>d</b> Entity code	P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5,655
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2030 TARGET DATE RETIREMEN				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN	83-1098532	<b>d</b> Entity code	P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 36,082
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2035 TARGET DATE RETIREMEN				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN	83-1098532	<b>d</b> Entity code	P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11,295
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2040 TARGET DATE RETIREMEN				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN	83-1098532	<b>d</b> Entity code	P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 427
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2045 TARGET DATE RETIREMEN				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN	83-1098532	<b>d</b> Entity code	P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13,526
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2050 TARGET DATE RETIREMEN				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN	83-1098532	<b>d</b> Entity code	P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 431
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2055 TARGET DATE RETIREMEN				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN	83-1098532	<b>d</b> Entity code	P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 431
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN 2060 TARGET DATE RETIREMEN				
<b>b</b> Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INS CO				
<b>c</b> EIN-PN	83-1098532	<b>d</b> Entity code	P	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 431
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:				
<b>b</b> Name of sponsor of entity listed in (a):				
<b>c</b> EIN-PN		<b>d</b> Entity code		<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)**

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

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**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**a** Plan name

**b** Name of plan sponsor

**c** EIN-PN

**SCHEDULE H  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Financial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection**

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

<b>A</b> Name of plan BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401 (K) PLAN		<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 BEST CONTRACTING SERVICES, INC.		<b>D</b> Employer Identification Number (EIN) 95-3781209	

**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.

<b>Assets</b>		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b> Receivables (less allowance for doubtful accounts):			
(1) Employer contributions .....	<b>1b(1)</b>	0	890,458
(2) Participant contributions .....	<b>1b(2)</b>		
(3) Other .....	<b>1b(3)</b>	3,095	2,913
<b>c</b> General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	49,109	50,176
(2) U.S. Government securities .....	<b>1c(2)</b>		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred .....	<b>1c(3)(A)</b>		
(B) All other .....	<b>1c(3)(B)</b>	111,643	100,370
(4) Corporate stocks (other than employer securities):			
(A) Preferred .....	<b>1c(4)(A)</b>		
(B) Common .....	<b>1c(4)(B)</b>	640,108	679,751
(5) Partnership/joint venture interests .....	<b>1c(5)</b>		
(6) Real estate (other than employer real property) .....	<b>1c(6)</b>		
(7) Loans (other than to participants) .....	<b>1c(7)</b>		
(8) Participant loans .....	<b>1c(8)</b>	154,931	151,621
(9) Value of interest in common/collective trusts .....	<b>1c(9)</b>		
(10) Value of interest in pooled separate accounts .....	<b>1c(10)</b>	1,779,799	1,950,506
(11) Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
(12) Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
(13) Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	2,774,505	3,299,718
(14) Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	165,447	193,335
(15) Other .....	<b>1c(15)</b>		

		(a) Beginning of Year	(b) End of Year
<b>1d</b>	Employer-related investments:		
	(1) Employer securities .....	1d(1)	
	(2) Employer real property .....	1d(2)	
<b>e</b>	Buildings and other property used in plan operation .....	1e	
<b>f</b>	Total assets (add all amounts in lines 1a through 1e) .....	1f	5,678,637 7,318,848
<b>Liabilities</b>			
<b>g</b>	Benefit claims payable .....	1g	
<b>h</b>	Operating payables .....	1h	
<b>i</b>	Acquisition indebtedness .....	1i	
<b>j</b>	Other liabilities .....	1j	1,200 1,455
<b>k</b>	Total liabilities (add all amounts in lines 1g through 1j) .....	1k	1,200 1,455
<b>Net Assets</b>			
<b>l</b>	Net assets (subtract line 1k from line 1f) .....	1l	5,677,437 7,317,393

**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.

		(a) Amount	(b) Total
<b>Income</b>			
<b>a</b>	Contributions:		
	(1) Received or receivable in cash from: (A) Employers .....	2a(1)(A)	1,329,058
	(B) Participants .....	2a(1)(B)	256,205
	(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)	1,585,263
<b>b</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)	10,674
	(F) Other .....	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F) .....	2b(1)(G)	10,674
	(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)	108,551
	(D) Total dividends. Add lines 2b(2)(A), (B), and (C) .....	2b(2)(D)	108,551
	(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)	0
	(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)	0

		(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)		268,998
(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)		385,176
<b>c</b> Other income .....	2c		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	2d		2,358,662

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	667,164	
(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)		667,164
<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)	2,940	
(3) Recordkeeping fees .....	2i(3)	11,807	
(4) IQPA audit fees .....	2i(4)		
(5) Investment advisory and investment management fees .....	2i(5)	30,692	
(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)	6,103	
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)		51,542
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	2j		718,706

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d .....	2k		1,639,956
<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: POOLER CPA GROUP, LLC

(2) EIN: 82-4354021

**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		5,334
<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		500,000
<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.)

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 \_\_\_\_\_.

<b>SCHEDULE MEP (Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</small>	<b>MULTIPLE-EMPLOYER RETIREMENT PLAN 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>	OMB No. 1210-0110  <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		and ending	
<b>A</b> Name of plan BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401 (K) PLAN	<b>B</b> Three-digit Plan number (PN) .....		001
<b>C</b> Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF  BEST CONTRACTING SERVICES, INC.	<b>D</b> Administrator's EIN  95-3781209		

**Part I Type of Multiple-Employer Pension Plan.** All multiple-employer pension plans must complete.

- 1** Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See instructions).
- a  association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
  - b  professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
  - c  pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
  - d  other multiple-employer pension plan (Describe) 401(k) Profit Sharing MEP (Complete Part II)

**Part II Participating Employer Information.**

**2** All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

2a Name of Participating Employer	2b EIN	2c Percentage of Total Contributions for the Plan Year	2d Aggregate Account Balances Attributable to Participating Employer
Best Contracting Services, Inc.	95-3781209	100.00	7,354,159
Patriot Contracting, Inc.	80-0230427	0.00	0

**CAUTION** Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying

<b>2e</b> Does the plan include any individuals not participating through an employer or who are individual working owners?	<b>2e</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>2f</b> If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	<b>2f</b>	
<b>2g</b> If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	<b>2g</b>	

**Part III Pooled Employer Plan Information**

**Line 3.** All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

**3a** Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44) .....  Yes  No

**3b** If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)  
 ACK ID \_\_\_\_\_

**SCHEDULE R  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Retirement Plan Information**

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection.**

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

**A** Name of plan  
BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500  
BEST CONTRACTING SERVICES, INC.

**D** Employer Identification Number (EIN)  
95-3781209

**Part I Distributions**

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

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions..... 1 0

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

EIN(s): 36-6071399

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

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

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

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

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

**6 a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)..... 6a

**b** Enter the amount contributed by the employer to the plan for this plan year..... 6b

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)..... 6c

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

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

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

**Part III Amendments**

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

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

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

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

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06/30/2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702814a.

# BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value
<b>Insurance Contract</b>				
*	Transamerica Stable Value Core Account	Insurance Contract Interest Rate - 1.65%	**	\$ 193,335
<b>Money Market Funds</b>				
	ML Bank Deposit Program	Money Market Fund	50,176	50,176
<b>Municipal Bonds</b>				
	Fresno CA PWR Fing	Municipal Bond	20,823	20,563
	Chicago ILL GO	Municipal Bond	76,567	79,807
	<b>Total Municipal Bonds</b>		97,390	100,370
<b>Common Stocks</b>				
	Amazon, Inc.	Common Stock	70,746	301,661
	Apple, Inc.	Common Stock	58,906	243,150
	Exxon Mobile, Corp.	Common Stock	39,718	57,561
	JP Morgan Chase and Co.	Common Stock	51,276	77,379
	<b>Total Common Stocks</b>		220,646	679,751
<b>Mutual Funds/Exchange Traded Funds</b>				
	American Bond Fund	Registered Investment Company	200,058	192,720
	Ishares IBOXX	Registered Investment Company	74,721	65,468
	Ishares 20+ Year Treasury Bond	Registered Investment Company	150,412	121,711
	Ishares TIPS Bond ETF	Registered Investment Company	24,304	21,076
	Vanguard Small Cap Value	Registered Investment Company	102,146	114,208
	Vanguard Small Cap Growth	Registered Investment Company	82,236	88,932
	Vanguard Value ETF	Registered Investment Company	454,790	611,167
	Vanguard Growth ETF	Registered Investment Company	325,815	516,935
	Ishares MBS ETF	Registered Investment Company	341,144	310,715
	Vanguard Intermediate Term Bond ETF	Registered Investment Company	71	58
	Invesco Emerging Markets Sov. Debt ETF	Registered Investment Company	32,824	27,537
	Invesco Preferred ETF	Registered Investment Company	21,315	18,200
	Vanguard Short-Term Corporate Bond	Registered Investment Company	103,935	100,744
	Vanguard Intermediate -Term Gov. Bond	Registered Investment Company	84,311	84,216
	Vanguard Scottsdale Intern.	Registered Investment Company	101,215	99,009
	Vanguard Total International	Registered Investment Company	56,054	56,555
	Schwab Short-Term US Treasury ETF	Registered Investment Company	167,179	165,380
	Vaneck Fallen Angel High Yield Bond ETF	Registered Investment Company	11	12
	Xtrackers USD High Yield Corp. Bond ETF	Registered Investment Company	14	15
	Ishares Inc. Core MSCI Emerging Mkts ETF	Registered Investment Company	179,375	159,389
	Ishares TR Core MSCI EAF ETF	Registered Investment Company	238,832	241,045
	SPDR Bloomberg 1-3 Month T Bill ETF	Registered Investment Company	62	62
	Lord Abbett Short Duration Income FD CL	Registered Investment Company	209,954	198,419
	Franklin Income	Registered Investment Company	104,177	106,145
	<b>Total Mutual Funds/Exchange Traded Funds</b>		\$ 3,054,955	\$ 3,299,718

(\*) Denotes parties in interest

(\*\*) Cost omitted for participant-directed investments

Continued on next page...

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value
<b>Pooled Separate Accounts</b>				
* American 2010 Target Date		Pooled Separate Account	**	\$ 1,599
* American 2020 Target Date		Pooled Separate Account	**	1,136
* American 2025 Target Date		Pooled Separate Account	**	5,655
* American 2030 Target Date		Pooled Separate Account	**	36,082
* American 2035 Target Date		Pooled Separate Account	**	11,295
* American 2040 Target Date		Pooled Separate Account	**	427
* American 2045 Target Date		Pooled Separate Account	**	13,526
* American 2050 Target Date		Pooled Separate Account	**	431
* American 2055 Target Date		Pooled Separate Account	**	431
* American 2060 Target Date		Pooled Separate Account	**	431
* American Funds Balanced Retirement		Pooled Separate Account	**	1,150,369
* American Funds New World		Pooled Separate Account	**	20,434
* JPMorgan Eq't Inc Ret Acct		Pooled Separate Account	**	75,267
* Loomis Sayles Invst Grade Bond		Pooled Separate Account	**	112,184
* Lord Abbett Hi Yld Ret Acct		Pooled Separate Account	**	45,893
* Delaware Ivy Intl Core Equity		Pooled Separate Account	**	26,636
* Morgan Stanley Gr Ret Acct		Pooled Separate Account	**	85,322
* Neuberger Berman Real Estate		Pooled Separate Account	**	14,147
* State Street International Index		Pooled Separate Account	**	30,637
* State Street Russell Lg Cap Growth Index		Pooled Separate Account	**	83,088
* State Street Russell Lg Cap Value Index		Pooled Separate Account	**	78,629
* State Street Russell Sm Cap Index		Pooled Separate Account	**	17,150
* State Street S&P Md Cap Index		Pooled Separate Account	**	12,601
* State Street U.S. Bd Index		Pooled Separate Account	**	101,467
* Transamerica Small Cap Value		Pooled Separate Account	**	12,488
* Virtus Ceredex Md-Cap Val Equity		Pooled Separate Account	**	13,181
				<u>1,950,506</u>
<b>Total Pooled Separate Accounts</b>				
* Notes Receivable from Participants		Maturity dates of 2025 to 2029 Interest rates from 4.25% - 9.50%	-	151,621
<b>TOTAL ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR</b>				<u><u>\$ 6,425,477</u></u>

(\*) Denotes parties in interest

(\*\*) Cost omitted for participant-directed investments

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF REPORTABLE TRANSACTIONS

DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a) Identity of party involved	(b) Description of the asset (include interest rate and maturity in case of loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Western Asset Core Plus	Registered Investment Company	\$ -	\$ 306,267	\$ -	\$ -	\$ 378,926	\$ 306,267	\$ (72,659)

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included <input checked="" type="checkbox"/>	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$ 5,334	\$ 5,334	\$ -	\$ -	\$ -

# **BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN**

**FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**AND**

**SUPPLEMENTAL SCHEDULES  
DECEMBER 31, 2024**



**Pooler  
CPA Group, LLC**

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

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DECEMBER 31, 2024 AND 2023**

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Pooler  
CPA Group, LLC

### Independent Auditor's Report

To the Administrative Committee of the  
Best Contracting Services, Inc. Profit Sharing 401(k) Plan  
Gardena, CA

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Best Contracting Services, Inc. Profit Sharing 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

#### **Opinion**

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

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

#### **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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Best Contracting Services, Inc. Profit Sharing 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

## **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Best Contracting Services, Inc. Profit Sharing 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Best Contracting Services, Inc. Profit Sharing 401(k) 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 Best Contracting Services, Inc. Profit Sharing 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

## Supplemental Schedules Required by ERISA

The supplemental schedules, the Schedule of Assets (Held at End of Year), the Schedule of Delinquent Participant Contributions, and the Schedule of Reportable Transactions for the year ended December 31, 2024, is presented for the purpose of additional analysis and is not a required part of the financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Pooler*  
*CPA Group, LLC*  
Pooler CPA Group, LLC  
Memphis, Indiana  
October 15, 2025

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

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

	2024	2023
<b>ASSETS</b>		
<b>Investments</b>		
<b>Participant Directed</b>		
Investments at Fair Value, see Note D	\$ 1,950,506	\$ 1,784,260
Fully Benefit-Responsive Insurance Contract at Contract Value, See Note E	193,335	160,986
	2,143,841	1,945,246
<b>Non-Participant Directed</b>		
Investments at Fair Value, see Note D	4,130,015	3,575,365
<b>Total Investments</b>	6,273,856	5,520,611
<b>Receivables</b>		
Participant Contributions	-	2,685
Employer Contributions	890,458	438,600
Notes Receivable from Participants	151,621	154,931
Other	2,913	3,095
<b>Total Receivables</b>	1,044,992	599,311
<b>TOTAL ASSETS</b>	7,318,848	6,119,922
<b>LIABILITIES</b>		
Correction of Overpayments of Loans and Deferrals	1,455	1,200
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	\$ 7,317,393	\$ 6,118,722

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
YEAR ENDED DECEMBER 31, 2024

	<u>Participant Directed Accounts</u>	<u>Non-Participant Directed Accounts</u>	<u>Total</u>
<b>ADDITIONS TO NET ASSETS ATTRIBUTED TO:</b>			
<b>INVESTMENT INCOME (LOSS)</b>			
Interest and dividend income	\$ -	\$ 108,551	\$ 108,551
Net appreciation (depreciation) in fair value of investments	270,950	383,224	654,174
Total Investment Income (Loss)	<u>270,950</u>	<u>491,775</u>	<u>762,725</u>
Interest Income on Notes Receivable from Participants	1,952	8,722	10,674
<b>CONTRIBUTIONS</b>			
Participants	253,520	-	253,520
Employer	-	890,458	890,458
Total Contributions	<u>253,520</u>	<u>890,458</u>	<u>1,143,978</u>
Total Additions (Loss)	<u>526,422</u>	<u>1,390,955</u>	<u>1,917,377</u>
<b>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:</b>			
Benefits paid to participants	317,401	349,763	667,164
Contract administrator fees	2,940	-	2,940
Recordkeeping fees	11,807	-	11,807
Investment advisory fees	-	30,692	30,692
Other fees	6,103	-	6,103
Total Deductions	<u>338,251</u>	<u>380,455</u>	<u>718,706</u>
<b>NET INCREASE (DECREASE)</b>	188,171	1,010,500	1,198,671
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>			
Beginning of Year	1,964,208	4,154,514	6,118,722
End of Year	<u>\$ 2,152,379</u>	<u>\$ 5,165,014</u>	<u>\$ 7,317,393</u>

# BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

---

## NOTE A – PLAN DESCRIPTION

The following description of the Best Contracting Services, Inc. Profit Sharing 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

### *GENERAL*

The Plan is a defined contribution, multiple employer 401(k) and profit-sharing plan sponsored by Best Contracting Services, Inc. with a plan year end of December 31st. The Plan includes Best Contracting Services, Inc. and Patriot Contracting, Inc., hereon referred to as the "Company" and "Employer." The original Plan became effective January 1, 1997, with the most recent amendment taking effect on January 1, 2023. This amendment updated the Plan to allow participants to have two loans at a time. The provisions of the Plan are included in the official Plan document, which legally governs the operations of the Plan and is available for more detailed information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

### *ELIGIBILITY*

The Plan covers substantially all employees of the Company who are age 21 or older and have completed three months of continuous service. In general, covered employees may enter the Plan immediately following, or coinciding with, satisfaction of the eligibility requirements.

### *PARTICIPANT AND COMPANY CONTRIBUTIONS*

Each year, participants may elect to contribute a percentage of their eligible compensation to the Plan in pre-tax contributions, up to the maximum allowed under the Internal Revenue Code ("IRC"). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also rollover funds from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Plan also incorporates a discretionary Employer profit-sharing contribution. Participants are eligible for the profit-sharing contribution as directed by the plan document. For 2024 and 2023, \$890,458 and \$438,600 of discretionary Employer profit-sharing contributions were made to the Plan, respectively. The Employer contributions are invested as directed by Plan management with assistance of the investment advisor. Contributions are subject to Internal Revenue Service ("IRS") limitations.

### *PARTICIPANT ACCOUNTS*

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contributions, and (b) Plan earnings or losses, and is charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**BEST CONTRACTING SERVICES, INC.**  
**PROFIT SHARING 401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

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**NOTE A – PLAN DESCRIPTION – CONT.**

*VESTING*

Participants are immediately vested in their elective (voluntary) contributions and any income or loss thereon. Vesting in the Employer discretionary profit-sharing contribution portion of their account, and any income or loss thereon, is based on years of continuous service as follows:

<u>Years of Service</u>	<u>Vesting</u>
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

*FORFEITED ACCOUNTS*

On December 31, 2024 and 2023, there were \$64,290 and \$16,768 of forfeited non-vested accounts, respectively. Any forfeiture amounts can be used to reduce future Employer contributions or used toward allowable Plan expenses. \$4,474 of forfeiture amounts were utilized during 2024.

*PAYMENT OF BENEFITS*

Distributions of benefits are defined in the Plan document. Generally, upon termination of employment, death, disability, or normal retirement, a participant (or designated beneficiary) may elect to receive 100% of his or her vested account balance in either a lump sum cash payment or a direct rollover to another qualified plan, or partial payouts. Participants who have attained age 59 1/2 may also withdraw all or a portion of their vested account balances. Minimum distributions are required once the participant reaches age 73. Participants may also receive a lump sum amount upon demonstration of a financial hardship.

*NOTES RECEIVABLE FROM PARTICIPANTS*

The Plan provides that participants can borrow funds of at least \$1,000 up to a maximum equal to the lesser of 50 percent of their vested account balance or \$50,000. The loans are secured by the balance in the participant's account and bear interest at prime plus 1 percent. The term of the loan cannot exceed five years, except if the loan proceeds are used to finance the purchase of a primary residence, in which case the loan term may not exceed 10 years. Principal and interest is paid ratably through payroll deductions. A participant may have two loans outstanding at a time.

**NOTE B – SUMMARY OF ACCOUNTING POLICIES**

*BASIS OF ACCOUNTING*

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts, because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

*USE OF ESTIMATES*

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could vary from these estimates.

**BEST CONTRACTING SERVICES, INC.**  
**PROFIT SHARING 401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

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**NOTE B – SUMMARY OF ACCOUNTING POLICIES – CONT.**

*INVESTMENT VALUATION AND INCOME RECOGNITION*

The Plan's investments are stated at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note D for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

*NOTES RECEIVABLE FROM PARTICIPANTS*

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the loan balance is reduced, and a benefit payment is recorded. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

*PAYMENT OF BENEFITS*

Benefit payments to participants and their beneficiaries are recorded when paid.

*OPERATING EXPENSES*

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

*PARTICIPANT AND NON-PARTICIPANT DIRECTED INVESTMENTS*

Participant directed investments relate to the investments that hold participant contributions and any earnings and loss thereon. Non-participant directed investments relate to the investments that hold the discretionary Employer profit-sharing contributions and any earnings and loss thereon.

*DATE OF MANAGEMENT REVIEW*

Subsequent events were evaluated through October 15, 2025, which is the date the financial statements were available to be issued. Management is not required to and has not evaluated events or transactions that occurred after October 15, 2025.

**NOTE C – UNAUDITED INVESTMENT INFORMATION CERTIFIED BY CUSTODIAN**

The Plan Administrator has elected the method of compliance permitted by 29 CFR Section 2520.103-8 of the Department of Labor Rules and Regulations and disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by the custodian, Transamerica Financial Life Insurance Company, and was not subjected to any auditing procedures performed by the independent public accountants.

- a. All participant directed investments shown in the accompanying statements of net assets available for benefits and in the Schedule of Assets in the supplemental schedules listed under insurance contract and pooled separate accounts.
- b. Net investment income from the participant directed investments, as shown in the accompanying statement of changes in net assets available for benefits, including dividends and interest income and net realized and unrealized appreciation (depreciation) in the fair value of assets of the participant directed investments.

# BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

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## NOTE C – UNAUDITED INVESTMENT INFORMATION CERTIFIED BY CUSTODIAN – CONT.

The investments held by Merrill Lynch are non-participant directed investments (as listed under the Statement of Changes in Net Assets Available for Benefits) and are not covered by a certification and were subjected to auditing procedures performed by the independent accountants. These investments consist of money market funds, municipal bonds, common stocks, and mutual funds/exchange traded funds, as noted in the Schedule of Assets (Held at End of Year) in the supplemental schedules.

## NOTE D – 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). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB (Financial Accounting Standards Board) ASC (Accounting Standards Codification) 820 are described as follows:

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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 method include <ul style="list-style-type: none"><li>• quoted prices for similar assets or liabilities in active markets;</li><li>• quoted prices for identical or similar assets or liabilities in inactive markets;</li><li>• inputs other than quoted prices that are observable for the asset and liability; and</li><li>• inputs that are derived principally from or corroborated by observable market data by correlation or other means.</li></ul> <p>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.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement of the assets and liabilities.

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

There have been no transfers between levels in 2024 or 2023.

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

**NOTE D – FAIR VALUE MEASUREMENTS – CONT.**

The following is a description of the valuation methodologies used for assets measured at fair value.

**Money Market Funds:** Valued based on quoted prices in active markets for identical securities.

**Municipal Bonds:** Valued based on models taken into account for several measures such as credit quality, interest rates, industry sector, call provisions, time to maturity and others. The municipal bond dealer will use these measures to establish the price for the purchaser on an open market basis.

**Common Stocks / Mutual Funds / Exchange Traded Funds:** Valued at the daily closing price as reported by the stock or mutual fund / exchange traded fund (funds). Stocks and funds held by the Plan are open-ended funds and stocks that are registered with the Securities and Exchange Commission. These stocks and funds are required to publish their daily net asset value (NAV) and to transact at that price. The stocks and funds held by the Plan are deemed to be actively traded.

**Pooled Separate Accounts:** Investments in pooled separate accounts are credited with earnings and gains or losses on the pooled investments. The separate accounts are stated at fair value as reported to the Plan by Transamerica Financial Life Insurance Company, based on the quoted market prices of the underlying mutual funds and exchange traded funds (funds). The unit value of the separate accounts is calculated by dividing the total value of the assets of the separate account by the number of units in the separate account. For separate accounts that invest exclusively in funds, the total value of the assets of the separate account is based on the NAV, or price per share, of the underlying fund. The fund calculates its NAV by dividing the fund's net assets by the fund's outstanding number of shares. The NAV is used as a practical expedient to measure fair value.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

<b>Assets at Fair Value as of December 31, 2024</b>				
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 50,176	\$ -	\$ -	\$ 50,176
Municipal Bonds	-	100,370	-	100,370
Common Stocks	679,751	-	-	679,751
Mutual Funds/Exchange Traded Funds	3,299,718	-	-	3,299,718
Total Assets in the Fair Value Hierarchy	4,029,645	100,370	-	4,130,015
Other Investments Measured at Net Asset Value (a)				1,950,506
Total Assets at Fair Value	\$ 4,029,645	\$ 100,370	\$ -	\$ 6,080,521

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

**NOTE D – FAIR VALUE MEASUREMENTS – CONT.**

Assets at Fair Value as of December 31, 2023				
	Level 1	Level 2	Level 3	Total
Money Market Funds	\$ 42,916	\$ -	\$ -	\$ 42,916
Municipal Bonds	-	111,643	-	111,643
Common Stocks	640,107	-	-	640,107
Mutual Funds/Exchange Traded Funds	2,780,699	-	-	2,780,699
Total Assets in the Fair Value Hierarchy	3,463,722	111,643	-	3,575,365
Other Investments Measured at Net Asset Value (a)				1,784,260
Total Assets at Fair Value	\$ 3,463,722	\$ 111,643	\$ -	\$ 5,359,625

(a) In accordance with Subtopic 820-10 certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets.

**Investments Measured Using the Net Asset Value per Share Practical Expedient**

The following tables summarize investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2024 and 2023.

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled Separate Accounts	\$ 1,950,506	Not Applicable	Daily	Not Applicable

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled Separate Accounts	\$ 1,784,260	Not Applicable	Daily	Not Applicable

**NOTE E – FULLY BENEFIT-RESPONSIVE INSURANCE CONTRACT**

The traditional investment contract held by the Plan through the Transamerica Financial Life Insurance Company is a guaranteed investment contract. This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses. The contract value of this traditional investment contract held by the Plan was \$193,335 and \$160,986 on December 31, 2024 and 2023, respectively.

The contract issuer is contractually obligated to repay the principal and interest at a specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer. The crediting rate is reviewed on a semi-annual basis for resetting. The crediting interest rate on December 31, 2024 and 2023 was 1.65% and 1.25%, respectively.

# BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

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## **NOTE E – FULLY BENEFIT-RESPONSIVE INSURANCE CONTRACT – CONT.**

The Plan's ability to receive amounts due in accordance with the fully benefit-responsive investment contract is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: termination of the contract, spin-offs, divestitures, layoffs, corporate relocation, partial or total plan termination, retirement incentive programs, and the liberalization of plan withdrawal or transfer rules. The Plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The guaranteed investment contract may be terminated by the issuer with 30 days advance written notice to the Plan administrator for reasonable cause, which includes the Plan administrator's failure to abide by state or federal law, failure to render performance necessary to comply with the terms of the contract, failure to maintain assets of at least \$10,000, plan disqualification, and failure to adopt the plan in a reasonable period of time. Upon termination by the issuer, a market value adjustment may apply. The plan administrator does not foresee any of the above criteria occurring with the Plan that would permit the termination of the contract by the issuer in the immediate future.

## **NOTE F – RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS**

Transamerica Financial Life Insurance Company (participant directed investments custodian) and Merrill Lynch (non-participant directed investment custodian) are the custodians of the Plan assets. Transamerica Financial Life Insurance Company provides recordkeeping services. FuturePlan provides recordkeeping services and third-party administrative services. Pooler CPA Group, LLC is the Plan auditor. Merrill Lynch are investment advisors to the Plan. Therefore, these transactions qualify as party-in interest transactions.

Audit fees and certain other administrative expenses are rendered by parties in interest and are paid by the Company. The Company also provides certain administrative services for the Plan for which it receives no compensation.

## **NOTE G - RISKS AND UNCERTAINTIES**

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

## **NOTE H – TAX STATUS**

The Plan, which is a prototype plan sponsored by Ascensus, LLC, has received a favored opinion letter dated June 30, 2020, in which the Internal Revenue Service has stated that the Plan Documents are acceptable under section 401 of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the opinion letters. However, the Plan administrator believes that the Plan is currently designed, and being operated, in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan 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 it is no longer subject to income tax examinations for years prior to 2021.

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

**NOTE I – PLAN TERMINATION**

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

**NOTE J – DELINQUENT PARTICIPANT CONTRIBUTIONS**

During 2024 the Plan remitted participant contributions and loan payments totaling \$5,334, beyond the normal remittance time periods that the Plan usually submits contributions to the custodian. The Company is in the process of correcting the delinquent contributions as of the date of the auditor's report. The lost earnings have been calculated for the delinquent contributions, which are not accrued within these financial statements based on their immaterial amount.

**NOTE K – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements on December 31, 2024 and 2023, to the Form 5500:

	2024	2023
Net Assets Available for Benefits per the Financial Statements	\$ 7,317,393	\$ 6,118,722
Less: Participant Contributions Receivable	-	(2,685)
Less: Employer Contributions Receivable	-	(438,600)
Net Assets Available for Benefits per the Form 5500	\$ 7,317,393	\$ 5,677,437

The following is a reconciliation of contributions per the financial statements for the year ended December 31, 2024, to the Form 5500:

Contributions per the Financial Statements	\$ 1,143,978
Add: Participant Contributions Receivable 2023	2,685
Add: Employer Contributions Receivable 2023	438,600
Contributions per the Form 5500	\$ 1,585,263

SUPPLEMENTAL SCHEDULES

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value
<b>Insurance Contract</b>				
* Transamerica Stable Value Core Account		Insurance Contract Interest Rate - 1.65%	**	\$ 193,335
<b>Money Market Funds</b>				
ML Bank Deposit Program		Money Market Fund	50,176	50,176
<b>Municipal Bonds</b>				
Fresno CA PWR Fing		Municipal Bond	20,823	20,563
Chicago ILL GO		Municipal Bond	76,567	79,807
<b>Total Municipal Bonds</b>			97,390	100,370
<b>Common Stocks</b>				
Amazon, Inc.		Common Stock	70,746	301,661
Apple, Inc.		Common Stock	58,906	243,150
Exxon Mobile, Corp.		Common Stock	39,718	57,561
JP Morgan Chase and Co.		Common Stock	51,276	77,379
<b>Total Common Stocks</b>			220,646	679,751
<b>Mutual Funds/Exchange Traded Funds</b>				
American Bond Fund		Registered Investment Company	200,058	192,720
Ishares IBOXX		Registered Investment Company	74,721	65,468
Ishares 20+ Year Treasury Bond		Registered Investment Company	150,412	121,711
Ishares TIPS Bond ETF		Registered Investment Company	24,304	21,076
Vanguard Small Cap Value		Registered Investment Company	102,146	114,208
Vanguard Small Cap Growth		Registered Investment Company	82,236	88,932
Vanguard Value ETF		Registered Investment Company	454,790	611,167
Vanguard Growth ETF		Registered Investment Company	325,815	516,935
Ishares MBS ETF		Registered Investment Company	341,144	310,715
Vanguard Intermediate Term Bond ETF		Registered Investment Company	71	58
Invesco Emerging Markets Sov. Debt ETF		Registered Investment Company	32,824	27,537
Invesco Preferred ETF		Registered Investment Company	21,315	18,200
Vanguard Short-Term Corporate Bond		Registered Investment Company	103,935	100,744
Vanguard Intermediate -Term Gov. Bond		Registered Investment Company	84,311	84,216
Vanguard Scottsdale Intern.		Registered Investment Company	101,215	99,009
Vanguard Total International		Registered Investment Company	56,054	56,555
Schwab Short-Term US Treasury ETF		Registered Investment Company	167,179	165,380
Vaneck Fallen Angel High Yield Bond ETF		Registered Investment Company	11	12
Xtrackers USD High Yield Corp. Bond ETF		Registered Investment Company	14	15
Ishares Inc. Core MSCI Emerging Mkts ETF		Registered Investment Company	179,375	159,389
Ishares TR Core MSCI EAF ETF		Registered Investment Company	238,832	241,045
SPDR Bloomberg 1-3 Month T Bill ETF		Registered Investment Company	62	62
Lord Abbett Short Duration Income FD CL		Registered Investment Company	209,954	198,419
Franklin Income		Registered Investment Company	104,177	106,145
<b>Total Mutual Funds/Exchange Traded Funds</b>			\$ 3,054,955	\$ 3,299,718

(\*) Denotes parties in interest

(\*\*) Cost omitted for participant-directed investments

Continued on next page...

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value
<b>Pooled Separate Accounts</b>				
* American 2010 Target Date		Pooled Separate Account	**	\$ 1,599
* American 2020 Target Date		Pooled Separate Account	**	1,136
* American 2025 Target Date		Pooled Separate Account	**	5,655
* American 2030 Target Date		Pooled Separate Account	**	36,082
* American 2035 Target Date		Pooled Separate Account	**	11,295
* American 2040 Target Date		Pooled Separate Account	**	427
* American 2045 Target Date		Pooled Separate Account	**	13,526
* American 2050 Target Date		Pooled Separate Account	**	431
* American 2055 Target Date		Pooled Separate Account	**	431
* American 2060 Target Date		Pooled Separate Account	**	431
* American Funds Balanced Retirement		Pooled Separate Account	**	1,150,369
* American Funds New World		Pooled Separate Account	**	20,434
* JPMorgan Eqst Inc Ret Acct		Pooled Separate Account	**	75,267
* Loomis Sayles Invst Grade Bond		Pooled Separate Account	**	112,184
* Lord Abbett Hi Yld Ret Acct		Pooled Separate Account	**	45,893
* Delaware Ivy Intl Core Equity		Pooled Separate Account	**	26,636
* Morgan Stanley Gr Ret Acct		Pooled Separate Account	**	85,322
* Neuberger Berman Real Estate		Pooled Separate Account	**	14,147
* State Street International Index		Pooled Separate Account	**	30,637
* State Street Russell Lg Cap Growth Index		Pooled Separate Account	**	83,088
* State Street Russell Lg Cap Value Index		Pooled Separate Account	**	78,629
* State Street Russell Sm Cap Index		Pooled Separate Account	**	17,150
* State Street S&P Md Cap Index		Pooled Separate Account	**	12,601
* State Street U.S. Bd Index		Pooled Separate Account	**	101,467
* Transamerica Small Cap Value		Pooled Separate Account	**	12,488
* Virtus Ceredex Md-Cap Val Equity		Pooled Separate Account	**	13,181
<b>Total Pooled Separate Accounts</b>				1,950,506
* Notes Receivable from Participants		Maturity dates of 2025 to 2029 Interest rates from 4.25% - 9.50%	-	151,621
<b>TOTAL ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR</b>				<b>\$ 6,425,477</b>

(\*) Denotes parties in interest

(\*\*) Cost omitted for participant-directed investments

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included <input checked="" type="checkbox"/>		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$	5,334	\$ 5,334	\$ -	\$ -	\$ -

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF REPORTABLE TRANSACTIONS  
DECEMBER 31, 2024  
EIN: 95-3781209 PLAN NUMBER: 001  
INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(j)

(a) Identity of party involved	(b) Description of the asset (include interest rate and maturity in case of loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Western Asset Core Plus	Registered Investment Company	\$ -	\$ 306,267	\$ -	\$ -	\$ 378,926	\$ 306,267	\$ (72,659)

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF REPORTABLE TRANSACTIONS  
DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(j)

(a) Identity of party involved	(b) Description of the asset (include interest rate and maturity in case of loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Western Asset Core Plus	Registered Investment Company	\$ -	\$ 306,267	\$ -	\$ -	\$ 378,926	\$ 306,267	\$ (72,659)

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included <input checked="" type="checkbox"/>	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$ 5,334	\$ 5,334	\$ -	\$ -	\$ -

# BEST CONTRACTING SERVICES, INC. PROFIT SHARING 401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
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<b>Insurance Contract</b>				
*	Transamerica Stable Value Core Account	Insurance Contract Interest Rate - 1.65%	**	\$ 193,335
<b>Money Market Funds</b>				
	ML Bank Deposit Program	Money Market Fund	50,176	50,176
<b>Municipal Bonds</b>				
	Fresno CA PWR Fing	Municipal Bond	20,823	20,563
	Chicago ILL GO	Municipal Bond	76,567	79,807
	<b>Total Municipal Bonds</b>		97,390	100,370
<b>Common Stocks</b>				
	Amazon, Inc.	Common Stock	70,746	301,661
	Apple, Inc.	Common Stock	58,906	243,150
	Exxon Mobile, Corp.	Common Stock	39,718	57,561
	JP Morgan Chase and Co.	Common Stock	51,276	77,379
	<b>Total Common Stocks</b>		220,646	679,751
<b>Mutual Funds/Exchange Traded Funds</b>				
	American Bond Fund	Registered Investment Company	200,058	192,720
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	Lord Abbett Short Duration Income FD CL	Registered Investment Company	209,954	198,419
	Franklin Income	Registered Investment Company	104,177	106,145
	<b>Total Mutual Funds/Exchange Traded Funds</b>		\$ 3,054,955	\$ 3,299,718

(\*) Denotes parties in interest

(\*\*) Cost omitted for participant-directed investments

Continued on next page...

**BEST CONTRACTING SERVICES, INC.  
PROFIT SHARING 401(K) PLAN**

SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2024

EIN: 95-3781209 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party		Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value
<b>Pooled Separate Accounts</b>				
*	American 2010 Target Date	Pooled Separate Account	**	\$ 1,599
*	American 2020 Target Date	Pooled Separate Account	**	1,136
*	American 2025 Target Date	Pooled Separate Account	**	5,655
*	American 2030 Target Date	Pooled Separate Account	**	36,082
*	American 2035 Target Date	Pooled Separate Account	**	11,295
*	American 2040 Target Date	Pooled Separate Account	**	427
*	American 2045 Target Date	Pooled Separate Account	**	13,526
*	American 2050 Target Date	Pooled Separate Account	**	431
*	American 2055 Target Date	Pooled Separate Account	**	431
*	American 2060 Target Date	Pooled Separate Account	**	431
*	American Funds Balanced Retirement	Pooled Separate Account	**	1,150,369
*	American Funds New World	Pooled Separate Account	**	20,434
*	JPMorgan Eq't Inc Ret Acct	Pooled Separate Account	**	75,267
*	Loomis Sayles Invst Grade Bond	Pooled Separate Account	**	112,184
*	Lord Abbett Hi Yld Ret Acct	Pooled Separate Account	**	45,893
*	Delaware Ivy Intl Core Equity	Pooled Separate Account	**	26,636
*	Morgan Stanley Gr Ret Acct	Pooled Separate Account	**	85,322
*	Neuberger Berman Real Estate	Pooled Separate Account	**	14,147
*	State Street International Index	Pooled Separate Account	**	30,637
*	State Street Russell Lg Cap Growth Index	Pooled Separate Account	**	83,088
*	State Street Russell Lg Cap Value Index	Pooled Separate Account	**	78,629
*	State Street Russell Sm Cap Index	Pooled Separate Account	**	17,150
*	State Street S&P Md Cap Index	Pooled Separate Account	**	12,601
*	State Street U.S. Bd Index	Pooled Separate Account	**	101,467
*	Transamerica Small Cap Value	Pooled Separate Account	**	12,488
*	Virtus Ceredex Md-Cap Val Equity	Pooled Separate Account	**	13,181
	<b>Total Pooled Separate Accounts</b>			<u>1,950,506</u>
*	Notes Receivable from Participants	Maturity dates of 2025 to 2029 Interest rates from 4.25% - 9.50%	-	151,621
	<b>TOTAL ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR</b>			<u><u>\$ 6,425,477</u></u>

(\*) Denotes parties in interest

(\*\*) Cost omitted for participant-directed investments