Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	**Annual Return/Report of Employee Benefit Plan** This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ **Complete all entries in accordance with the instructions to the Form 5500.**	OMB Nos. 1210-0110 1210-0089 **2024** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [X] the first return/report
- [ ] the final return/report
- [X] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

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

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan BAREFOOT MOSQUITO & PEST CONTROL 401(K) PLAN	**1b** Three-digit plan number (PN) ▶ 001 **1c** Effective date of plan 01/01/2024
2a 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) BAREFOOT MOSQUITO AND PEST CONTROL LLC 8060 U.S. 290 AUSTIN, TX 78736	**2b** Employer Identification Number (EIN) 90-0946939 **2c** Plan Sponsor's telephone number 214-213-0778 **2d** Business code (see instructions) 561710

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	Filed with authorized/valid electronic signature.	10/16/2025	QIAN LIU
	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

3a Plan administrator's name and address ☐ Same as Plan Sponsor

GUIDELINE RK, LLC

1412 CHAPIN AVENUE
BURLINGAME, CA 94010

3b Administrator's EIN
30-1418950

3c Administrator's telephone number
888-228-3491

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

c Plan Name

4b EIN

4d PN

5	Total number of participants at the beginning of the plan year	**5**	53
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	53
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	124
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	69
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	193
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	193
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	0
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	177
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2F 2G 2J 2K 2S 2T 3D

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

9a Plan funding arrangement (check all that apply)
- **(1)** ☐ Insurance
- **(2)** ☐ Code section 412(e)(3) insurance contracts
- **(3)** ☒ Trust
- **(4)** ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)
- **(1)** ☐ Insurance
- **(2)** ☐ Code section 412(e)(3) insurance contracts
- **(3)** ☒ Trust
- **(4)** ☐ General assets of the sponsor

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

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

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

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

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

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

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

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

Receipt Confirmation Code______________________

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	**Service Provider Information** This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	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 BAREFOOT MOSQUITO & PEST CONTROL 401(K) PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BAREFOOT MOSQUITO AND PEST CONTROL LLC	**D** Employer Identification Number (EIN) 90-0946939

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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 ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(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 ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(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 ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
BAREFOOT MOSQUITO & PEST CONTROL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BAREFOOT MOSQUITO AND PEST CONTROL LLC

D Employer Identification Number (EIN)
90-0946939

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.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	7579
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		1810
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	295155
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	0	304544
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	0	304544

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	116227	
	(B) Participants	2a(1)(B)	220180	
	(C) Others (including rollovers)	2a(1)(C)	64380	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		400787
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)	41	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		41
	(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)	5149	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		5149
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		9780
c Other income	2c		1
d Total income. Add all **income** amounts in column (b) and enter total	2d		415758
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	110302	
(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)		110302
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	684	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	228	
(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)	0	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		912
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		111214
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		304544
l 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) X 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) X 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: ARCARA LENDA EUSANIO & STACY CPAS **(2)** EIN: 47-1793720

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

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

Part IV Compliance Questions

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

	During the plan year:		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		15671
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.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	0
e	Was this plan covered by a fidelity bond?	4e	X		917471694
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	0
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	0
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

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

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

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
BAREFOOT MOSQUITO & PEST CONTROL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BAREFOOT MOSQUITO AND PEST CONTROL LLC

D Employer Identification Number (EIN)
90-0946939

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): 04-3581074 ____________

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month ________ Day ________ Year ________

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) ____________
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): ______________________________

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation.____________________

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☒ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 09 / 26 / 2024 (MM/DD/YYYY) and the Opinion Letter serial number Q704210A .

Barefoot Mosquito & Pest Control 401(k) Plan

Financial Statements

For the Year Ended December 31, 2024

Barefoot Mosquito & Pest Control 401(k) Plan

Table of Contents

	Page
Independent Auditor's Report	1 - 4
Financial Statements	
Statement of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7 - 14
Supplemental Information	
Schedule of Delinquent Participant Contributions	15
Schedule of Assets Held at End of Year	16

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Independent Auditor's Report

To the Trustee of
Barefoot Mosquito & Pest Control 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed an audit of the accompanying financial statements of Barefoot Mosquito & Pest Control 401(k) Plan ("Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ["ERISA Section 103(a)(3)(C) audit"]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 for the year then ended, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion
In our opinion, based on our audit 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).

Emphasis of Matter
We draw attention to Note 8 to the financial statements, which describes errors in payroll withholding and remittance that resulted in certain participant contributions being submitted late or not remitted to the Plan. These transactions constitute nonexempt prohibited transactions under ERISA and have been reported on the Schedule of Delinquent Participant Contributions. As of the date of this report, the Plan Sponsor is evaluating whether correction through the Department of Labor's Voluntary Fiduciary Correction Program ("VFCP") is appropriate. Our opinion is not modified in respect of this matter.

Basis for Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(c) audit opinion.

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period.

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 of delinquent participant contributions and assets held at end of year are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

- The information in the supplemental schedule 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).

Arcara Lenda Cusanio + Stacey, CPAs, P.C.

Williamsville, New York
October 14, 2025

Barefoot Mosquito & Pest Control 401(k) Plan

Statement of Net Assets Available for Benefits
As of December 31, 2024

Assets

Investments, at Fair Value	$	302,868
Receivables		
Employer Contributions		5,121
Participant Contributions		15,626
Notes Receivable from Participants		1,810
Other Employer Contributions Recivable		7,408
		29,965
Total Assets		332,833

Liabilities and Net Assets

Due to Broker		136
Total Liabilities		136
Net Assets Available for Benefits	$	332,697

See Notes to Financial Statements.

Barefoot Mosquito & Pest Control 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2024

Additions to Net Assets		
Investment Income		
Interest & Dividends	$	5,149
Net Appreciation in Fair Value of Investments		9,779
		14,928
Less Investment Fees		(228)
		14,700
Interest on Notes Receivable from Participants		41
Contributions		
Participant		235,805
Employer		121,348
Rollover		64,380
Other Employer Contributions		7,408
		428,941
Total Additions		443,682
Deductions from Net Assets		
Benefits Paid to Participants		43,420
Rollovers		66,881
Administrative Expense		684
Total Deductions		110,985
Increase in Net Assets		332,697
Net Assets Available for Benefits		
Beginning of Year		-
End of Year	$	332,697

See Notes to Financial Statements.

Note 1 - Description of the Plan

The following description of the Barefoot Mosquito & Pest Control 401(k) Plan is provided for general information purposes only. Participants should refer to the summary plan description for more complete information.

General
The Barefoot Mosquito & Pest Control 401(k) Plan (the "Plan") is a defined contribution plan established by Barefoot Mosquito & Pest Control LLC (the "Company" or "Plan Sponsor") effective January 1, 2024, permitted under Section 401(a) of the Internal Revenue Code ("IRC") and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan is administered by Guideline, Inc., which also serves as the investment manager, with Benefit Trust Company serving as the custodian.

The Plan Sponsor is considered a party-in-interest under ERISA. Company contributions and employee elective deferrals are remitted to the Plan by the Plan Sponsor in the ordinary course of plan operations. These transactions are permitted under ERISA and are not considered prohibited transactions when conducted in accordance with applicable regulations.

Participation
Employees of the Company are eligible to participate in the Plan upon reaching age 18 and becoming employed by the Company. The Plan excludes independent contractors, leased employees, union employees covered by a collective bargaining agreement (unless the agreement provides for inclusion), and certain nonresident aliens with no U.S.-source income.

Vesting
Vesting refers to the portion of a participant's account that is nonforfeitable. The Plan applies different vesting rules depending on the type of contribution. For Elective Deferral Contributions, participants are 100% vested immediately in their account balances resulting from elective deferrals, including catch-up contributions and rollover contributions. For Matching and Profit-Sharing Contributions, participants become 100% vested after completing two years of service.

Participants will become 100% vested and fully entitled to all of their accounts under the Plan once they reach Normal Retirement Age. Participants will also be 100% vested and fully entitled to all of their accounts under the Plan if they die or become disabled while employed with the Company, or if the Company terminates this plan.

Vesting service is determined based on a calendar year in which the participant completes at least 1,000 hours of service. Breaks in service may affect vesting, subject to the Plan's rules and applicable federal regulations.

Contributions
The Plan includes the following types of contributions:

<u>401(k) Elective Deferrals</u>
Eligible employees are automatically enrolled in the Plan at a default deferral rate of 3% of pre-tax compensation, which increases annually by 1% until reaching 6%, unless the participant elects a different rate or opts out. Participants may contribute up to 100% of eligible compensation, subject to IRS annual limits. Contributions may be designated as either pre-tax traditional 401(k) or post-tax Roth 401(k). Effective January 1, 2025, the automatic escalation cap increases to 10%.

Catch-Up Contributions
Participants who are age 50 or older by the end of the calendar year may make additional catch-up contributions, subject to IRS limits. These contributions may be made on a pre-tax or Roth basis and do not count toward the regular annual deferral limit.

Matching Contributions
The Company makes safe harbor matching contributions under a Qualified Automatic Contribution Arrangement ("QACA"). The match is equal to:

- 100% of the first 1% of compensation deferred, plus
- 50% of the next 5% of compensation deferred.

This results in a maximum match of 3.5% of compensation for participants who defer at least 6%.

Profit-Sharing Contributions
The Company may make discretionary profit-sharing contributions annually. These contributions are allocated based on each participant's compensation relative to the total compensation of all eligible participants receiving a contribution.

Rollover Contributions
Participants may roll over eligible amounts from other qualified retirement plans or IRAs into the Plan. Rollover contributions are maintained in a separate account and are 100% vested.

Participant Accounts
The Plan provides for participant-directed investments, and as such, an account has been established for each participant in the Plan. Each participant's account is credited with the participant's contributions and employer contributions contributed on their behalf. Such accounts are also credited/charged with the participant's share of earnings or losses on his or her investments. Benefits paid to participants, or their beneficiaries are charged directly against the respective participant's account. Administrative expenses are typically allocated proportionately to each participant; however, such expenses may be allocated as an equal dollar amount depending on the nature of the expense. Expenses incurred for or on behalf of a specific participant are charged directly to such participant's account. Only participants with an account balance are eligible for benefits and only to the extent of such balance.

Retirement and Distribution Benefits
The Plan defines Normal Retirement Age as 65. Upon reaching Normal Retirement Age, participants become 100% vested in all account balances, including any employer contributions that may have been subject to a vesting schedule prior to retirement. Participants who attain Normal Retirement Age while still employed may elect to defer distributions until retirement, subject to applicable IRS rules regarding Required Minimum Distributions ("RMD"). If a participant separates from service upon or after reaching Normal Retirement Age, they are eligible to receive a full distribution of their vested account balance. The Plan does not require participants to retire at Normal Retirement Age, nor does it mandate automatic distributions at that time unless the participant is a 5% or greater owner, in which case RMDs must begin by April 1, of the year following the year the participant reaches the applicable RMD age.

Participant Loans
The Plan permits participants to borrow from their vested account balances in accordance with the Plan's loan provisions. Loans are secured by the participant's account and are evidenced by a promissory note. The maximum loan amount is generally the lesser of $50,000 or 50% of the participant's vested balance. Loans bear interest at a commercially reasonable rate and are repaid through payroll deductions over a period not exceeding five years, unless used to purchase a primary residence. Outstanding loans are recorded at their unpaid principal balance plus accrued interest. The outstanding loan balance as of December 31, 2024, is presented on the Statement of Net Assets Available for Benefits.

Disability Benefits
In the event a participant becomes totally and permanently disabled while employed, the participant becomes fully vested in their account balance. Distribution of such benefits may occur under other applicable Plan provisions, such as termination of employment or hardship withdrawal, but disability alone does not trigger an automatic distribution.

Death Benefits
In the event of a participant's death while employed, the participant's account becomes fully vested, and the account balance is payable to the designated beneficiary. If no valid beneficiary designation exists, the Plan provides a default beneficiary hierarchy: surviving spouse, children (including adopted), surviving parents, and then the participant's estate. Death benefits are distributed in a single lump-sum payment.

In-Service Distributions
Participants who are still employed may elect to receive an in-service distribution from their vested account balance upon reaching age 59½.

Hardship Withdrawals
Participants may request a distribution due to an immediate and heavy financial need, subject to IRS-defined criteria. Hardship withdrawals are limited to the vested account balance and are not eligible for rollover.

Termination of Employment
Upon termination of employment, participants are entitled to receive a distribution of their vested account balance in the form of a single lump-sum payment. Vested balances include participant contributions, vested employer contributions, and related investment gains or losses. Non-vested amounts are forfeited in accordance with the Plan's vesting provisions. Participants may elect to retain their vested balance in the Plan, roll it over to another eligible retirement account, or receive a taxable distribution, subject to applicable withholding and penalties.

Forfeitures
Non-vested account balances are forfeited upon the earlier of (i) the distribution of the participant's vested account balance or (ii) the participant incurring five consecutive one-year breaks in service. Forfeitures may be used to reduce employer contributions or allocated to eligible participants in accordance with the Plan's provisions. The amount of forfeitures for the year ended December 31, 2024, were $13,247.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting
The accompanying financial statements are stated on the accrual basis of accounting.

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, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurement.

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

Contributions Receivable
Contributions receivables are evaluated based on analysis of subsequent employee and employer remittances. See Note 8 for information on other employer contributions receivable and delinquent contributions.

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.

Benefit Costs
Benefit payments to participants are recorded upon distribution.

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 net appreciation of fair value of investments.

Subsequent Events
The Plan has evaluated subsequent events through October 14, 2025, the date these financial statements were available to be issued, for potential recognition or disclosure in the financial statements.

Note 3 - Termination

It is the present intention of the Company to continue the Plan indefinitely. However, the Company reserves the right to terminate the Plan at any time. In the event of termination, no further contributions will be made to the Plan. All participant accounts will become fully vested, and participants will have full and immediate ownership of their account balances, including any employer contributions that were previously subject to a vesting schedule. Upon termination, the Plan Administrator will distribute participant account balances as soon as administratively feasible, in accordance with applicable Plan provisions and regulatory requirements.

Note 4 - Fair Value Measurement

ASC 820, *Fair Value Measurement*, establishes a framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of fair value hierarchy under ASC 820 are described as follows:

Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

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

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

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

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

Cash, Non-Interest Bearing: Valued at cost, which approximates fair value.

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

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

Note 4 (*Continued*)

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

Investments, at Fair Value	**Level 1**	**Level 2**	**Level 3**	**Total**
Cash, Non-Interest Bearing	$ -	$ 7,578	$ -	$ 7,578
Mutual Fund	295,290	-	-	295,290
Total Investments at Fair Value	$ 295,290	$ 7,578	$ -	$ 302,868

Note 5 - Financial Certifications

The financial information relating to the Plan's investments and due to broker at December 31, 2024, as well as investment income and investment transactions for the year then ended, has been derived from information provided by Benefit Trust Company, the trustee, and has been certified by them as complete and accurate. The incorporation of this financial information in these financial statements and the supplemental schedule is based solely on their certification and has not been audited by independent auditors.

Investment	**2024**
Cash, Non-Interest Bearing	$ 7,578
Mutual Funds	295,290
Total Investments	$ 302,868
Investment Income, Net of Fees	$ 14,700

Note 6 - Risks and Uncertainties

The Plan invests in various investment securities, which 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 such changes could materially affect amounts reported in the statements of net assets available for benefits.

Note 7 - Tax Status

The Plan and related trust were established under a prototype non-standardized plan provided by Guideline Inc. as the pre-approved plan document sponsor, which received a favorable opinion letter from the Internal Revenue Service for the form of the plan document, indicating that the Plan conforms with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's legal counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

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 organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management 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 period in progress.

Note 8 - Other Employer Contributions Receivable and Delinquent Contributions

During the year ended December 31, 2024, the Plan Sponsor identified payroll errors following a change in the Plan Sponsor's payroll service provider that occurred in November 2024. First, following such change, certain participant contributions were withheld from participants' pay and not timely remitted to the Plan. The majority of such delinquent participant contributions were remitted to the Plan and corrected outside of the Department of Labor's Voluntary Fiduciary Correction Program in the first quarter of 2025; however, during the Plan's audit it was determined that $728 of such delinquent participant contributions remains to be remitted to the Plan. The aggregate amount of delinquent participant contributions for the year ended December 31, 2024, are reported on the schedule of delinquent participant contributions. Second, with respect to certain participants, the payroll errors resulted in the under-calculation of participant contributions and employer match. Accordingly, the Plan has recorded a net other employer contributions receivable of $7,408 reflecting amounts due to the Plan in connection with such errors. The Plan Sponsor is evaluating all corrective action options under applicable Department of Labor and Internal Revenue Service correction programs, and no final decision has been made as of the financial statement issuance date.

Note 9 - Reconciliation with Form 5500

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). However, the Plan's Form 5500 is prepared on the cash basis of accounting, in accordance with the policies of the Plan's third-party administrator, Guideline, Inc. As a result, certain differences exist between the financial statements and the Form 5500.

Participant contributions that were withheld from employees' paychecks but not yet remitted to the Plan as of December 31, 2024, are recorded as receivables in the financial statements but are excluded from the Form 5500. Similarly, employer contributions that were accrued but not received by year-end are included in the financial statements but omitted from the Form 5500. Other employer contributions and liabilities, such as amounts due to brokers, are also reflected in the financial statements under accrual accounting but are not reported on the Form 5500, which only includes transactions that occurred in cash during the plan year.

A reconciliation of amounts reported in the financial statements and amounts reported in Schedule H of Form 5500 for the year ended December 31, 2024, is as follows:

	Per Financial Statements	Per Form 5500	Difference
Investments, at Fair Value	$ 302,868	$ 302,734	$ 134
Employer Contributions Receivable	5,121	-	5,121
Participant Contributions Receivable	15,626	-	15,626
Notes Receivable from Participants	1,810	1,810	-
Other Employer Contributions	7,408	-	7,408
Total Assets	332,833	304,544	29,289
Due to Broker	136	-	136
Total Liabilities	136	-	136
Net Assets Available for Benefits	$ 332,697	$ 304,544	$ 28,153

Note 9 (*Continued*)

	Per Financial Statements	Per Form 5500	Difference
Additions to Net Assets			
Investment Income			
Interest & Dividends	$ 5,149	$ 5,149	$ -
Net Investment Gain (Loss) from Mutual Funds	9,779	9,780	(1)
Less Investment Expense	(228)	-	(228)
Employer Contributions	121,348	116,227	5,121
Participant Contributions	235,805	220,180	15,625
Rollover Contributions	64,380	64,380	-
Other Employer Contributions	7,408	-	7,408
Other Income	41	42	(1)
Total Additions	443,682	415,758	27,924
Deductions from Net Assets			
Benefits Paid to Participants	110,301	110,302	(1)
Administrative Expense	684	912	(228)
Total Deductions	110,985	111,214	(229)
Increase in Net Assets	332,697	304,544	28,153
Net Assets Available for Benefits			
Beginning of Year	-	-	-
End of Year	$ 332,697	$ 304,544	$ 28,153

Barefoot Mosquito & Pest Control 401(k) Plan

Supplemental Information

For the Year Ended December 31, 2024

Barefoot Mosquito & Pest Control 401(k) Plan

EIN: 90-0946939 Plan Number: 001
Form 5500 - Schedule H, Line 4a
Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2024

Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☑	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 15,671	$ 728	$ 14,943	$ -	$ -

Barefoot Mosquito & Pest Control 401(k) Plan

EIN: 90-0946939 Plan Number: 001
Form 5500 - Schedule H, Line 4i
Schedule of Assets Held at End of Year
As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value		(d) Cost*		(e) Current Value
		Face Value/ No. of Shares				
	Investments, at Fair Value					
	Cash, Non-Interest Bearing	7,578	Units		$	7,578
	Mutual Funds					
	Vanguard Emerging Markets STK ADM CL	684	Shares			25,140
	Vanguard Funds Developed Markets Index ADM	3,284	Shares			50,445
	Vanguard Funds Total International Bond Index	748	Shares			14,675
	Vanguard Group Bond Index Admiral Class	4,383	Shares			41,555
	Vanguard Group FSTE All World Ex US Index ADM	398	Shares			14,186
	Vanguard Group Index 500 Admiral	5	Shares			2,520
	Vanguard Group LG Cap Index Fund Adml	127	Shares			17,357
	Vanguard Group Reserve Fed MM Fund	81	Shares			81
	Vanguard Group Total Stock Index Admiral Class	813	Shares			114,677
	Vanguard Short-Term Inflation Protected Securities Index ADM	86	Shares			2,085
	Vanguard Specialized Div REIT Index Fund ADM SHS	100	Shares			12,569
	Total Mutual Funds					295,290
	Total Investments, at Fair Value					302,868
**	**Notes Receivable from Participants**	Interest rate of 9.5%; repayments over 24 months.				1,810
	Total Assets Held at End of Year				$	304,678

* Not applicable - participant directed investments.

** Party-in-Interest.

Barefoot Mosquito & Pest Control 401(k) Plan

Financial Statements

For the Year Ended December 31, 2024

Barefoot Mosquito & Pest Control 401(k) Plan

Table of Contents

	Page
Independent Auditor's Report	1 - 4
Financial Statements	
Statement of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7 - 14
Supplemental Information	
Schedule of Delinquent Participant Contributions	15
Schedule of Assets Held at End of Year	16

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Independent Auditor's Report

To the Trustee of
Barefoot Mosquito & Pest Control 401(k) Plan

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

We have performed an audit of the accompanying financial statements of Barefoot Mosquito & Pest Control 401(k) Plan ("Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ["ERISA Section 103(a)(3)(C) audit"]. The financial statements comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit 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 for the year then ended, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit 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).

Emphasis of Matter
We draw attention to Note 8 to the financial statements, which describes errors in payroll withholding and remittance that resulted in certain participant contributions being submitted late or not remitted to the Plan. These transactions constitute nonexempt prohibited transactions under ERISA and have been reported on the Schedule of Delinquent Participant Contributions. As of the date of this report, the Plan Sponsor is evaluating whether correction through the Department of Labor's Voluntary Fiduciary Correction Program ("VFCP") is appropriate. Our opinion is not modified in respect of this matter.

Basis for Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(c) audit opinion.

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

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

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

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

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

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

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 of delinquent participant contributions and assets held at end of year are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

- The information in the supplemental schedule 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).

Arcara Lenda Cusanio + Stacey, CPAs, P.C.

Williamsville, New York
October 14, 2025

Barefoot Mosquito & Pest Control 401(k) Plan

Statement of Net Assets Available for Benefits
As of December 31, 2024

Assets		
Investments, at Fair Value	$	302,868
Receivables		
Employer Contributions		5,121
Participant Contributions		15,626
Notes Receivable from Participants		1,810
Other Employer Contributions Recivable		7,408
		29,965
Total Assets		332,833
Liabilities and Net Assets		
Due to Broker		136
Total Liabilities		136
Net Assets Available for Benefits	$	332,697

See Notes to Financial Statements.

Barefoot Mosquito & Pest Control 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2024

Additions to Net Assets		
Investment Income		
Interest & Dividends	$	5,149
Net Appreciation in Fair Value of Investments		9,779
		14,928
Less Investment Fees		(228)
		14,700
Interest on Notes Receivable from Participants		41
Contributions		
Participant		235,805
Employer		121,348
Rollover		64,380
Other Employer Contributions		7,408
		428,941
Total Additions		443,682
Deductions from Net Assets		
Benefits Paid to Participants		43,420
Rollovers		66,881
Administrative Expense		684
Total Deductions		110,985
Increase in Net Assets		332,697
Net Assets Available for Benefits		
Beginning of Year		-
End of Year	$	332,697

See Notes to Financial Statements.

Note 1 - Description of the Plan

The following description of the Barefoot Mosquito & Pest Control 401(k) Plan is provided for general information purposes only. Participants should refer to the summary plan description for more complete information.

General
The Barefoot Mosquito & Pest Control 401(k) Plan (the "Plan") is a defined contribution plan established by Barefoot Mosquito & Pest Control LLC (the "Company" or "Plan Sponsor") effective January 1, 2024, permitted under Section 401(a) of the Internal Revenue Code ("IRC") and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan is administered by Guideline, Inc., which also serves as the investment manager, with Benefit Trust Company serving as the custodian.

The Plan Sponsor is considered a party-in-interest under ERISA. Company contributions and employee elective deferrals are remitted to the Plan by the Plan Sponsor in the ordinary course of plan operations. These transactions are permitted under ERISA and are not considered prohibited transactions when conducted in accordance with applicable regulations.

Participation
Employees of the Company are eligible to participate in the Plan upon reaching age 18 and becoming employed by the Company. The Plan excludes independent contractors, leased employees, union employees covered by a collective bargaining agreement (unless the agreement provides for inclusion), and certain nonresident aliens with no U.S.-source income.

Vesting
Vesting refers to the portion of a participant's account that is nonforfeitable. The Plan applies different vesting rules depending on the type of contribution. For Elective Deferral Contributions, participants are 100% vested immediately in their account balances resulting from elective deferrals, including catch-up contributions and rollover contributions. For Matching and Profit-Sharing Contributions, participants become 100% vested after completing two years of service.

Participants will become 100% vested and fully entitled to all of their accounts under the Plan once they reach Normal Retirement Age. Participants will also be 100% vested and fully entitled to all of their accounts under the Plan if they die or become disabled while employed with the Company, or if the Company terminates this plan.

Vesting service is determined based on a calendar year in which the participant completes at least 1,000 hours of service. Breaks in service may affect vesting, subject to the Plan's rules and applicable federal regulations.

Contributions
The Plan includes the following types of contributions:

<u>401(k) Elective Deferrals</u>
Eligible employees are automatically enrolled in the Plan at a default deferral rate of 3% of pre-tax compensation, which increases annually by 1% until reaching 6%, unless the participant elects a different rate or opts out. Participants may contribute up to 100% of eligible compensation, subject to IRS annual limits. Contributions may be designated as either pre-tax traditional 401(k) or post-tax Roth 401(k). Effective January 1, 2025, the automatic escalation cap increases to 10%.

Note 1 *(Continued)*

Catch-Up Contributions
Participants who are age 50 or older by the end of the calendar year may make additional catch-up contributions, subject to IRS limits. These contributions may be made on a pre-tax or Roth basis and do not count toward the regular annual deferral limit.

Matching Contributions
The Company makes safe harbor matching contributions under a Qualified Automatic Contribution Arrangement ("QACA"). The match is equal to:

- 100% of the first 1% of compensation deferred, plus
- 50% of the next 5% of compensation deferred.

This results in a maximum match of 3.5% of compensation for participants who defer at least 6%.

Profit-Sharing Contributions
The Company may make discretionary profit-sharing contributions annually. These contributions are allocated based on each participant's compensation relative to the total compensation of all eligible participants receiving a contribution.

Rollover Contributions
Participants may roll over eligible amounts from other qualified retirement plans or IRAs into the Plan. Rollover contributions are maintained in a separate account and are 100% vested.

Participant Accounts
The Plan provides for participant-directed investments, and as such, an account has been established for each participant in the Plan. Each participant's account is credited with the participant's contributions and employer contributions contributed on their behalf. Such accounts are also credited/charged with the participant's share of earnings or losses on his or her investments. Benefits paid to participants, or their beneficiaries are charged directly against the respective participant's account. Administrative expenses are typically allocated proportionately to each participant; however, such expenses may be allocated as an equal dollar amount depending on the nature of the expense. Expenses incurred for or on behalf of a specific participant are charged directly to such participant's account. Only participants with an account balance are eligible for benefits and only to the extent of such balance.

Retirement and Distribution Benefits
The Plan defines Normal Retirement Age as 65. Upon reaching Normal Retirement Age, participants become 100% vested in all account balances, including any employer contributions that may have been subject to a vesting schedule prior to retirement. Participants who attain Normal Retirement Age while still employed may elect to defer distributions until retirement, subject to applicable IRS rules regarding Required Minimum Distributions ("RMD"). If a participant separates from service upon or after reaching Normal Retirement Age, they are eligible to receive a full distribution of their vested account balance. The Plan does not require participants to retire at Normal Retirement Age, nor does it mandate automatic distributions at that time unless the participant is a 5% or greater owner, in which case RMDs must begin by April 1, of the year following the year the participant reaches the applicable RMD age.

Participant Loans
The Plan permits participants to borrow from their vested account balances in accordance with the Plan's loan provisions. Loans are secured by the participant's account and are evidenced by a promissory note. The maximum loan amount is generally the lesser of $50,000 or 50% of the participant's vested balance. Loans bear interest at a commercially reasonable rate and are repaid through payroll deductions over a period not exceeding five years, unless used to purchase a primary residence. Outstanding loans are recorded at their unpaid principal balance plus accrued interest. The outstanding loan balance as of December 31, 2024, is presented on the Statement of Net Assets Available for Benefits.

Disability Benefits
In the event a participant becomes totally and permanently disabled while employed, the participant becomes fully vested in their account balance. Distribution of such benefits may occur under other applicable Plan provisions, such as termination of employment or hardship withdrawal, but disability alone does not trigger an automatic distribution.

Death Benefits
In the event of a participant's death while employed, the participant's account becomes fully vested, and the account balance is payable to the designated beneficiary. If no valid beneficiary designation exists, the Plan provides a default beneficiary hierarchy: surviving spouse, children (including adopted), surviving parents, and then the participant's estate. Death benefits are distributed in a single lump-sum payment.

In-Service Distributions
Participants who are still employed may elect to receive an in-service distribution from their vested account balance upon reaching age 59½.

Hardship Withdrawals
Participants may request a distribution due to an immediate and heavy financial need, subject to IRS-defined criteria. Hardship withdrawals are limited to the vested account balance and are not eligible for rollover.

Termination of Employment
Upon termination of employment, participants are entitled to receive a distribution of their vested account balance in the form of a single lump-sum payment. Vested balances include participant contributions, vested employer contributions, and related investment gains or losses. Non-vested amounts are forfeited in accordance with the Plan's vesting provisions. Participants may elect to retain their vested balance in the Plan, roll it over to another eligible retirement account, or receive a taxable distribution, subject to applicable withholding and penalties.

Forfeitures
Non-vested account balances are forfeited upon the earlier of (i) the distribution of the participant's vested account balance or (ii) the participant incurring five consecutive one-year breaks in service. Forfeitures may be used to reduce employer contributions or allocated to eligible participants in accordance with the Plan's provisions. The amount of forfeitures for the year ended December 31, 2024, were $13,247.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting
The accompanying financial statements are stated on the accrual basis of accounting.

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, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for a discussion of fair value measurement.

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

Contributions Receivable
Contributions receivables are evaluated based on analysis of subsequent employee and employer remittances. See Note 8 for information on other employer contributions receivable and delinquent contributions.

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.

Benefit Costs
Benefit payments to participants are recorded upon distribution.

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 net appreciation of fair value of investments.

Subsequent Events
The Plan has evaluated subsequent events through October 14, 2025, the date these financial statements were available to be issued, for potential recognition or disclosure in the financial statements.

Note 3 - Termination

It is the present intention of the Company to continue the Plan indefinitely. However, the Company reserves the right to terminate the Plan at any time. In the event of termination, no further contributions will be made to the Plan. All participant accounts will become fully vested, and participants will have full and immediate ownership of their account balances, including any employer contributions that were previously subject to a vesting schedule. Upon termination, the Plan Administrator will distribute participant account balances as soon as administratively feasible, in accordance with applicable Plan provisions and regulatory requirements.

Note 4 - Fair Value Measurement

ASC 820, *Fair Value Measurement*, establishes a framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of fair value hierarchy under ASC 820 are described as follows:

Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

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

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

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

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

Cash, Non-Interest Bearing: Valued at cost, which approximates fair value.

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

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

Note 4 (*Continued*)

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

Investments, at Fair Value	**Level 1**	**Level 2**	**Level 3**	**Total**
Cash, Non-Interest Bearing	$ -	$ 7,578	$ -	$ 7,578
Mutual Fund	295,290	-	-	295,290
Total Investments at Fair Value	$ 295,290	$ 7,578	$ -	$ 302,868

Note 5 - Financial Certifications

The financial information relating to the Plan's investments and due to broker at December 31, 2024, as well as investment income and investment transactions for the year then ended, has been derived from information provided by Benefit Trust Company, the trustee, and has been certified by them as complete and accurate. The incorporation of this financial information in these financial statements and the supplemental schedule is based solely on their certification and has not been audited by independent auditors.

Investment	**2024**
Cash, Non-Interest Bearing	$ 7,578
Mutual Funds	295,290
Total Investments	$ 302,868
Investment Income, Net of Fees	$ 14,700

Note 6 - Risks and Uncertainties

The Plan invests in various investment securities, which 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 such changes could materially affect amounts reported in the statements of net assets available for benefits.

Note 7 - Tax Status

The Plan and related trust were established under a prototype non-standardized plan provided by Guideline Inc. as the pre-approved plan document sponsor, which received a favorable opinion letter from the Internal Revenue Service for the form of the plan document, indicating that the Plan conforms with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's legal counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

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 organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management 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 period in progress.

Note 8 - Other Employer Contributions Receivable and Delinquent Contributions

During the year ended December 31, 2024, the Plan Sponsor identified payroll errors following a change in the Plan Sponsor's payroll service provider that occurred in November 2024. First, following such change, certain participant contributions were withheld from participants' pay and not timely remitted to the Plan. The majority of such delinquent participant contributions were remitted to the Plan and corrected outside of the Department of Labor's Voluntary Fiduciary Correction Program in the first quarter of 2025; however, during the Plan's audit it was determined that $728 of such delinquent participant contributions remains to be remitted to the Plan. The aggregate amount of delinquent participant contributions for the year ended December 31, 2024, are reported on the schedule of delinquent participant contributions. Second, with respect to certain participants, the payroll errors resulted in the under-calculation of participant contributions and employer match. Accordingly, the Plan has recorded a net other employer contributions receivable of $7,408 reflecting amounts due to the Plan in connection with such errors. The Plan Sponsor is evaluating all corrective action options under applicable Department of Labor and Internal Revenue Service correction programs, and no final decision has been made as of the financial statement issuance date.

Note 9 - Reconciliation with Form 5500

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP"). However, the Plan's Form 5500 is prepared on the cash basis of accounting, in accordance with the policies of the Plan's third-party administrator, Guideline, Inc. As a result, certain differences exist between the financial statements and the Form 5500.

Participant contributions that were withheld from employees' paychecks but not yet remitted to the Plan as of December 31, 2024, are recorded as receivables in the financial statements but are excluded from the Form 5500. Similarly, employer contributions that were accrued but not received by year-end are included in the financial statements but omitted from the Form 5500. Other employer contributions and liabilities, such as amounts due to brokers, are also reflected in the financial statements under accrual accounting but are not reported on the Form 5500, which only includes transactions that occurred in cash during the plan year.

A reconciliation of amounts reported in the financial statements and amounts reported in Schedule H of Form 5500 for the year ended December 31, 2024, is as follows:

	Per Financial Statements	Per Form 5500	Difference
Investments, at Fair Value	$ 302,868	$ 302,734	$ 134
Employer Contributions Receivable	5,121	-	5,121
Participant Contributions Receivable	15,626	-	15,626
Notes Receivable from Participants	1,810	1,810	-
Other Employer Contributions	7,408	-	7,408
Total Assets	332,833	304,544	29,289
Due to Broker	136	-	136
Total Liabilities	136	-	136
Net Assets Available for Benefits	$ 332,697	$ 304,544	$ 28,153

Note 9 (*Continued*)

	Per Financial Statements	Per Form 5500	Difference
Additions to Net Assets			
Investment Income			
Interest & Dividends	$ 5,149	$ 5,149	$ -
Net Investment Gain (Loss) from Mutual Funds	9,779	9,780	(1)
Less Investment Expense	(228)	-	(228)
Employer Contributions	121,348	116,227	5,121
Participant Contributions	235,805	220,180	15,625
Rollover Contributions	64,380	64,380	-
Other Employer Contributions	7,408	-	7,408
Other Income	41	42	(1)
Total Additions	443,682	415,758	27,924
Deductions from Net Assets			
Benefits Paid to Participants	110,301	110,302	(1)
Administrative Expense	684	912	(228)
Total Deductions	110,985	111,214	(229)
Increase in Net Assets	332,697	304,544	28,153
Net Assets Available for Benefits			
Beginning of Year	-	-	-
End of Year	$ 332,697	$ 304,544	$ 28,153

Barefoot Mosquito & Pest Control 401(k) Plan

Supplemental Information

For the Year Ended December 31, 2024

Barefoot Mosquito & Pest Control 401(k) Plan

EIN: 90-0946939 Plan Number: 001
Form 5500 - Schedule H, Line 4a
Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2024

Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☑	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 15,671	$ 728	$ 14,943	$ -	$ -

Barefoot Mosquito & Pest Control 401(k) Plan

EIN: 90-0946939 Plan Number: 001
Form 5500 - Schedule H, Line 4i
Schedule of Assets Held at End of Year
As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value — Face Value/ No. of Shares		(d) Cost*	(e) Current Value
	Investments, at Fair Value				
	Cash, Non-Interest Bearing	7,578	Units		$ 7,578
	Mutual Funds				
	Vanguard Emerging Markets STK ADM CL	684	Shares		25,140
	Vanguard Funds Developed Markets Index ADM	3,284	Shares		50,445
	Vanguard Funds Total International Bond Index	748	Shares		14,675
	Vanguard Group Bond Index Admiral Class	4,383	Shares		41,555
	Vanguard Group FSTE All World Ex US Index ADM	398	Shares		14,186
	Vanguard Group Index 500 Admiral	5	Shares		2,520
	Vanguard Group LG Cap Index Fund Adml	127	Shares		17,357
	Vanguard Group Reserve Fed MM Fund	81	Shares		81
	Vanguard Group Total Stock Index Admiral Class	813	Shares		114,677
	Vanguard Short-Term Inflation Protected Securities Index ADM	86	Shares		2,085
	Vanguard Specialized Div REIT Index Fund ADM SHS	100	Shares		12,569
	Total Mutual Funds				295,290
	Total Investments, at Fair Value				302,868
**	**Notes Receivable from Participants**	Interest rate of 9.5%; repayments over 24 months.			1,810
	Total Assets Held at End of Year				$ 304,678

* Not applicable - participant directed investments.

** Party-in-Interest.