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

**B** This return/report is:
- ☐ the first return/report
- ☐ the final return/report
- ☒ an amended return/report
- ☐ a short plan year return/report (less than 12 months)

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

**D** Check box if filing under:
- ☒ Form 5558
- ☐ automatic extension
- ☐ the DFVC program
- ☐ special extension (enter description)

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

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

**1a** Name of plan
HOUSTON ENTERPRISES INC 401(K) PROFIT SHARING & TRUST

**1b** Three-digit plan number (PN) ▶ 002

**1c** Effective date of plan
01/01/2019

**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)
HOUSTON ENTERPRISES INC

43 DICKINSON DR
GRANVILLE, MA 01034-9511

43 DICKINSON DR
GRANVILLE, MA 01034-9511

**2b** Employer Identification Number (EIN)
14-1837363

**2c** Plan Sponsor's telephone number
413-374-2766

**2d** Business code (see instructions)
722513

**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. | 10/20/2025 | MICHAEL HOUSTON |
| | **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 [X] Same as Plan Sponsor | **3b** Administrator's EIN |
| | **3c** Administrator's telephone number |
| **4** If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: | **4b** EIN |
| **a** Sponsor's name<br>**c** Plan Name | **4d** PN |

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 221 |
| **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)** | 135 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 47 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 68 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 115 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 115 |
| **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)** | 182 |
| **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)** | 90 |
| **h** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

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

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

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

| **9a** Plan funding arrangement (check all that apply) | **9b** Plan benefit arrangement (check all that apply) |
|---|---|
| (1) [ ] Insurance | (1) [ ] Insurance |
| (2) [ ] Code section 412(e)(3) insurance contracts | (2) [ ] Code section 412(e)(3) insurance contracts |
| (3) [X] Trust | (3) [X] Trust |
| (4) [ ] General assets of the sponsor | (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) [X] **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) [X] **H** (Financial Information)
- (2) [ ] **I** (Financial Information – Small Plan)
- (3) [ ] **A** (Insurance Information) – Number Attached ______
- (4) [X] **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) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2024**<br>**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
HOUSTON ENTERPRISES INC 401(K) PROFIT SHARING & TRUST

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
HOUSTON ENTERPRISES INC

**D** Employer Identification Number (EIN)
14-1837363

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

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

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

PAYCHEX, INC.

911 PANORAMA TRAIL S
ROCHESTER, NY 14625

16-1124166

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 15 | RECORDKEEPER | 11858 | 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 |
|---|---|---|
| | | |

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

| SCHEDULE H (Form 5500) | Financial Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service | 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). | 2024 |
| Department of Labor Employee Benefits Security Administration | ▶ **File as an attachment to Form 5500.** | **This Form is Open to Public Inspection** |
| Pension Benefit Guaranty Corporation | | |

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

**A** Name of plan
HOUSTON ENTERPRISES INC 401(K) PROFIT SHARING & TRUST

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
HOUSTON ENTERPRISES INC

**D** Employer Identification Number (EIN)
14-1837363

## 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 | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions | 1b(1) | 0 | 0 |
| (2) Participant contributions | 1b(2) | 2611 | 0 |
| (3) Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 0 | 0 |
| (2) U.S. Government securities | 1c(2) | | |
| (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) | 21744 | 12592 |
| (9) Value of interest in common/collective trusts | 1c(9) | 0 | 0 |
| (10) Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| (11) Value of interest in master trust investment accounts | 1c(11) | 0 | 0 |
| (12) Value of interest in 103-12 investment entities | 1c(12) | 0 | 0 |
| (13) Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 437015 | 126506 |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| (15) Other | 1c(15) | 0 | 0 |

| | Line | (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 | 461370 | 139098 |
| **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 | 461370 | 139098 |

## 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** | Line | (a) Amount | (b) Total |
|---|---|---|---|
| **a Contributions:** | | | |
| **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 0 | |
| **(B)** Participants | 2a(1)(B) | 80458 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | 0 | |
| **(2)** Noncash contributions | 2a(2) | | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 80458 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 0 | |
| **(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) | 1368 | |
| **(F)** Other | 2b(1)(F) | | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 1368 |
| **(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) | 4906 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 4906 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| **(B)** Other | 2b(5)(B) | | |
| **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | 0 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | 0 |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | 0 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 63319 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 150051 |

## Expenses

| | | | |
|---|---|---|---|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 466714 | |
| (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) | | 466714 |
| 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) | 2391 | |
| (3) Recordkeeping fees | 2i(3) | 0 | |
| (4) IQPA audit fees | 2i(4) | | |
| (5) Investment advisory and investment management fees | 2i(5) | 2358 | |
| (6) Bank or trust company trustee/custodial fees | 2i(6) | 860 | |
| (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) | | 5609 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 472323 |

## Net Income and Reconciliation

| | | | |
|---|---|---|---|
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | -322272 |
| 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: MEYERS BROTHERS KALICKA, P.C. **(2)** EIN: 04-2713795

**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 | | 1268 |
| **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 | |
| **e** Was this plan covered by a fidelity bond? | **4e** | X | | 30000 |
| **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 | |
| **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 | |
| **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? [X] Yes [ ] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

**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<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>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).<br>▶ **File as an attachment to Form 5500.** | **2024**<br>**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
HOUSTON ENTERPRISES INC 401(K) PROFIT SHARING & TRUST

**B** Three-digit plan number (PN) ▶ 002

**C** Plan sponsor's name as shown on line 2a of Form 5500
HOUSTON ENTERPRISES INC

**D** Employer Identification Number (EIN)
14-1837363

## Part I Distributions

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

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

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

EIN(s): 27-3169253 ____________

**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 08 / 31 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704150A .

# HOUSTON ENTERPRISES INC. 401(K) PROFIT SHARING PLAN AND TRUST
### (AN ENTITY IN LIQUIDATION)

*FINANCIAL STATEMENTS*

*DECEMBER 31, 2024 AND 2023*

# HOUSTON ENTERPRISES INC. 401(K) PROFIT SHARING PLAN AND TRUST
## FINANCIAL STATEMENTS
## (AN ENTITY IN LIQUIDATION)

## INDEX



Other supplemental schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

* Refers to Form 5500, Annual Return for Employee Benefit Plan, Schedule H

MeyersBrothersKalicka, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
AND BUSINESS STRATEGISTS

# INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Houston Enterprises Inc. 401(k) Profit Sharing Plan and Trust

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

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

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

**Opinion**

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

- the amounts and disclosures in the accompanying financial statements 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 accompanying financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Houston Enterprises Inc. 401(k) Profit Sharing Plan and Trust 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 these 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 Houston Enterprises Inc. 401(k) Profit Sharing Plan and Trust'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.

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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 Houston Enterprises Inc. 401(k) Profit Sharing Plan and Trust'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 Houston Enterprises Inc. 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

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

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

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

**Other Matter - Supplemental Schedules Required by ERISA**

The supplemental Schedule of Assets (Held at Year End) and Delinquent Participant Contributions as of and for the year ended December 31, 2024 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 schedules, 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 schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion –

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

**Other Matter – Plan Termination**

As further noted in Note 1 to the financial statements, the Plan was terminated effective December 19, 2024. In accordance with the accounting principles generally accepted in the United State of America, the Plan is presenting the financial statement under the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

Meyers Brothers Kalicka, P.C.

Holyoke, Massachusetts
August 25, 2025

# HOUSTON ENTERPRISES INC. 401(K) PROFIT SHARING PLAN AND TRUST
## (AN ENTITY IN LIQUIDATION)

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

*ASSETS*

| | 2024 In Liquidation | 2023 |
|---|---|---|
| **Investments** | | |
| Investments at fair value | $ 126,506 | $ 437,015 |
| **Receivables** | | |
| Notes receivable from participants | 12,592 | 21,744 |
| Employee contribution receivable | - | 2,611 |
| Total receivables | 12,592 | 24,355 |
| **Net assets available for benefits** | $ 139,098 | $ 461,370 |

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

# HOUSTON ENTERPRISES INC. 401(K) PROFIT SHARING PLAN AND TRUST
## (AN ENTITY IN LIQUIDATION)

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

| | |
|---|---|
| **Additions to net assets attributed to:** | |
| Investment income | |
| Net appreciation in fair value of investments | $ 63,319 |
| Dividend and interest income | 4,906 |
| Total investment income | 68,225 |
| Interest on notes receivable from participants | 1,368 |
| Contributions | 80,458 |
| Total additions | 150,051 |
| **Deductions from net assets attributed to:** | |
| Benefits paid to participants or their beneficiaries | 466,714 |
| Administrative expenses | 5,609 |
| Total deductions | 472,323 |
| **Net decrease** | (322,272) |
| **Net assets available for benefits,** beginning of year | 461,370 |
| **Net assets available for benefits,** end of year | $ 139,098 |

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

# NOTES TO FINANCIAL STATEMENTS
## DECEMBER 31, 2024 AND 2023

## 1. DESCRIPTION OF PLAN:

The following description of the Houston Enterprises Inc. 401(k) Profit Sharing Plan and Trust (the "Plan") is provided for general information purposes only. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

**General**
The Plan is a defined contribution plan established on January 1, 2019 to provide retirement and other related benefits to employees. The following companies participate in the Plan: Houston Enterprises, Inc. ("HE") and Houston Enterprises USA, Inc. ("HE-USA"), collectively (the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). HE was sold on November 19, 2024. On July 28, 2025, HE-USA sold seven of its twelve locations and is in the process of selling the remaining five locations (see Note 9).

**Plan termination**
In connection with the sale of HE and the sale and pending sale of all HE-USA locations, the Company froze contributions under the Plan and terminated the Plan effective December 19, 2024. No additional contributions will be made to the Plan on behalf of participants who are on the Company's bi-weekly payroll with respect to compensation earned or paid after December 19, 2024. All affected participant balances will be paid out as soon as administratively feasible after that date subject to the terms of the Plan document and ERISA.

**Basis of accounting**
As a result of the Plan termination effective December 19, 2024, the Plan adopted the liquidation basis of accounting. The liquidation basis of accounting is required when liquidation is imminent. Under the liquidation basis of accounting, assets are valued at their net realizable values, and liabilities are stated at their estimated settlement amounts. The liquidation basis of accounting requires management to make significant estimates and judgments, such estimates may differ from actual future settlements and the difference could be material due to the inherent level of uncertainty in the market. The liquidation value and fair value (GAAP value) of investments are the same.

**Administration of the Plan**
The Company is the plan sponsor and is responsible for the monitoring and administration of the Plan. Paychex, Inc. ("Paychex"), the Plan's third-party administrator, is responsible for the recordkeeping and other administrative aspects of the Plan. Mid Atlantic Trust Company serves as the asset custodian for the Plan.

**Eligibility provisions**
An employee who is age 21 or older and has one year of service and who has worked 1,000 hours becomes eligible to participate for purposes of salary reduction contributions. An employee is an excluded employee if they are a non-resident alien or if they are an employee covered by a collective bargaining agreement between the employer and employee representatives. With the provisions of SECURE 2.0, employees who work at least 500 hours in each of three consecutive 12-month periods (starting January 1, 2021) are eligible to participate in the Plan starting January 1, 2024.

## 1. DESCRIPTION OF PLAN: (CONTINUED)

**Participants' accounts**

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

**Notes receivable from participants**

Effective October 1, 2022, participants may borrow from their accounts a minimum of $1,000, up to an amount not to exceed the lesser of 95% of one-half the vested account balance or 95% of the total vested account balance excluding the Roth Elective Deferral balance. Under no event will the loan amount exceed $50,000. Loan transactions are treated as transfers between the investment fund and the participant notes fund. Loan terms range from 1 - 4.5 years with extended terms for the purchase of a primary residence. The loans are secured by the balance in the participant's account. The loans bear interest at the prime rate at the loan date plus 1%. Principal and interest are paid ratably through bi-weekly payroll deductions and are deposited to participant accounts. Participants are only allowed one outstanding loan at a time. If a participant is terminated with an outstanding loan balance, the participant must pay back the loan by the end of the following quarter in full or the loan is deemed in default and the participant will receive a form 1099-R for the defaulted loan.

**Contributions**

The Plan provides for eligible employees to contribute the maximum of 92% of their pretax annual compensation, up to the maximum limit allowable under the Internal Revenue Code. Pre-tax and Roth contributions are limited to $23,000 and $22,500 for the years ended December 31, 2024 and 2023, respectively. The Plan allows for catch-up contributions (limited to $7,500 for the years ended December 31, 2024 and 2023) for participants over age 50. Participants direct their contributions into various investment options offered by the Plan. Participants may change their investment options at any time.

The Plan provides for automatic participant contributions, whereby a newly eligible participant who has not elected to defer a portion of compensation will automatically have 3% of their compensation deferred and contributed to the Plan until a participant elects otherwise.

The Company may make discretionary employer matching or profit-sharing contributions to the Plan. For the years ended December 31, 2024 and 2023, there were no discretionary employer matching or profit-sharing contributions. As of December 19, 2024 (the Plan termination date), there are no discretionary employer matching or profit-sharing contributions in the Plan.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

**Vesting**
Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of credited service. A participant must work 1,000 hours during each Plan year to earn a year of vesting service. A participant becomes 100% vested upon disability, death or after six years of credited service in the following increments:

| Vesting Schedule | |
|---|---|
| Years of Service | Percent Vested |
| Less than 1 | 0% |
| 1 | 0% |
| 2 | 20% |
| 3 | 40% |
| 4 | 60% |
| 5 | 80% |
| 6 | 100% |

Effective on the Termination Date, no new employees will become participants in the Plan, and each individual having a benefit under the Plan which has not been previously forfeited on or before Termination Date shall be fully vested in such benefits.

**Payment of benefits**
On termination of service, attainment of normal retirement age, death, or disability, a participant may receive a lump-sum amount equal to the value of the participant's vested interest in the participant's account or payments over a specified time, as defined by the Plan. For vested account balances under $5,000, lump sum distributions or direct rollovers will be made. Distributions of vested balances of more than $5,000 cannot be made before the participant's normal retirement age without the participant's written consent. Additionally, on attainment of age 59 ½, a participant may elect to withdraw funds from the Plan. Hardship distributions are allowed if the participant satisfies certain conditions.

**Forfeited accounts**
If a participant terminates employment at a time when the participant is less than 100% vested, the non-vested portion of employer contributions is forfeited. Forfeitures of terminated participants' nonvested accounts may be used to reduce administrative expenses or to reduce employer contributions. At December 31, 2024 and 2023, there were no forfeited nonvested accounts.

**Investment valuation and income recognition**
Plan investments are stated 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 (an exit price). The Plan administrator determines the Plan's valuation policies utilizing information provided by the investment advisors, custodian and the insurance company. See Note 4 for further discussion of fair value measurements. All investments are participant directed.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

**Investment valuation and income recognition (continued)**
In accordance with the policy of stating investments at fair value, the statements of changes in net assets available for benefits includes the net appreciation (depreciation) in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments.

Purchases and sales of securities are reflected on the trade date and gains and losses are determined on the basis of identified cost. Interest income is recorded as earned on the accrual basis and dividends are recorded on the ex-dividend date.

Earnings on investments, with the exception of participant loans, are allocated on a pro rata basis to individual participant accounts based on the type of investment and the ratio of each participant's individual account balance to the aggregate of participant account balances. The portion of interest included in each loan payment made by a participant is recognized as interest income in the participant's individual account.

**Benefit payments**
Benefit payments to participants are recorded when paid.

**Plan expenses**
Certain plan 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 benefits paid to participants or their beneficiaries are charged directly to the participant's account. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

**Use of estimates**
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America and the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 requires the Plan administrator to make estimates and assumptions that affect the reported amount of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

## 3. INFORMATION CERTIFIED BY THE CUSTODIAN:

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974. Accordingly, Mid Atlantic Trust Company, the custodian of the Plan, certified to the Plan administrator the fair value and physical custody of investments and investment transactions to be complete and accurate as of and for the years ended December 31, 2024 and 2023, which are included in the Statements of Net Assets Available for Benefits, as well as dividend and interest income, net appreciation in the fair value of investments included in the Statement of Changes in Net Assets Available for Benefits, and the information contained in Note 4 concerning investments, and the information included in the Schedule of Assets (Held at End of Year).

## 4. FAIR VALUE MEASUREMENTS:

The Plan follows established guidelines for a fair value hierarchy that prioritizes the inputs used to measure fair value. An asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The hierarchy prioritizes the inputs into three broad levels as follows:

Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities. Market price is generally obtained from exchange or dealer markets.

Level 2 Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Inputs are obtained from various sources including market participants, dealers and brokers.

Level 3 Unobservable inputs that are supported by little or no market activity as they trade infrequently or not at all and that are significant to the fair value of the assets or liabilities.

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

*Mutual funds:* Valued daily based upon the quoted market prices of the underlying investments.

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

The following tables set forth the Plan's assets at fair value as of December 31:

| | Fair Value Measurements at December 31, 2024 | | | |
|---|---|---|---|---|
| | Total Fair Value | Level 1 | Level 2 | Level 3 |
| Investments at fair value: | | | | |
| Mutual funds | $ 126,506 | $ 126,506 | $ - | $ - |

| | Fair Value Measurements at December 31, 2023 | | | |
|---|---|---|---|---|
| | Total Fair Value | Level 1 | Level 2 | Level 3 |
| Investments at fair value: | | | | |
| Mutual funds | $ 437,015 | $ 437,015 | $ - | $ - |

## 5. RELATED PARTY AND PARTIES-IN-INTEREST TRANSACTIONS:

Paychex is the third-party administrator of the Plan and Mid Atlantic Trust Company is the custodian of the Plan. As such, fees paid by the Plan to Paychex and Mid Atlantic Trust Company are party-in-interest transactions. Contract administrator fees, investment advisory fees and management fees paid to Paychex and Mid Atlantic Trust Company totaled $5,609 for the year ended December 31, 2024.

Certain employees and officers of the Company, who may also be participants in the Plan perform administrative services at no cost to the Plan.

## 6. TAX STATUS:

The Plan is a prototype Plan administered by Paychex and a determination letter was received dated August 31, 2020, in which the Internal Revenue Service stated that the Plan as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving this opinion letter. However, the Plan administrator and Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2024 there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2021.

## 7. PROHIBITED TRANSACTIONS:

During the year ended December 31, 2024, the Company failed to remit certain participant contribution and loan repayments totaling $1,268 within the time period prescribed by the Department of Labor Regulations due to procedural errors. This failure was not corrected as of December 31, 2024. The Company is in the process of correcting this failure and calculating lost earnings to contribute to the impacted participants.

## 8. RISKS AND UNCERTAINTIES:

The Plan provides for various investment fund options in any combination of mutual funds and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

**9. SUBSEQUENT EVENTS:**

On July 28, 2025, HE-USA sold seven of the twelve locations and is in process of selling the remaining five locations.

Management has evaluated subsequent events through August 25, 2025, the date on which the financial statements were available to be issued.

# SUPPLEMENTAL INFORMATION

## HOUSTON ENTERPRISES INC. 401(K) PROFIT SHARING PLAN AND TRUST
## (AN ENTITY IN LIQUIDATION)

### SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
### DECEMBER 31, 2024

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party | (c) Description of Investment Including Maturity, Interest Rate, Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| **Mutual funds** | | | | |
| * | Mid Atlantic Trust Company | Vanguard 500 Index Fund Admiral Shares | ** | $ 4 |
| * | Mid Atlantic Trust Company | American Funds 2020 Target Date Retirement Fund | ** | 1,951 |
| * | Mid Atlantic Trust Company | American Funds 2025 Target Date Retirement Fund | ** | 3,726 |
| * | Mid Atlantic Trust Company | American Funds 2030 Target Date Retirement Fund | ** | 1,558 |
| * | Mid Atlantic Trust Company | American Funds 2035 Target Date Retirement Fund | ** | 11,951 |
| * | Mid Atlantic Trust Company | American Funds 2040 Target Date Retirement Fund | ** | 11,172 |
| * | Mid Atlantic Trust Company | American Funds 2045 Target Date Retirement Fund | ** | 14,052 |
| * | Mid Atlantic Trust Company | American Funds 2050 Target Date Retirement Fund | ** | 7,025 |
| * | Mid Atlantic Trust Company | American Funds 2055 Target Date Retirement Fund | ** | 15,512 |
| * | Mid Atlantic Trust Company | American Funds 2060 Target Date Retirement Fund | ** | 49,438 |
| * | Mid Atlantic Trust Company | American Funds 2065 Target Date Retirement Fund | ** | 10,117 |
| | **Total Mutual Funds** | | | 126,506 |
| * | Notes receivable from participants | Loan Securities - Rate of Interest 7.25% and 9.5% | -0- | 12,592 |
| | | | | $ 139,098 |

An "*" in column (a) identifies those "parties in interest" as defined in the Department of Labor regulations.

An "**" in column (d) identifies "cost information omitted" with respect to participant directed funds as defined in the Department of Labor regulations.

Employer Identification Number: 14-1837363
Plan Number: 002

HOUSTON ENTERPRISES INC. 401(K) PROFIT SHARING PLAN AND TRUST
(AN ENTITY IN LIQUIDATION)

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

| Participant Contributions Transferred Late to Plan | | Total That Constitute Nonexempt Prohibited Transactions | | | Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51 |
|---|---|---|---|---|---|
| | Check Here If Late Participant Loan Repayments Are included X | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | |
| 2024 | $ - | $ 1,268 | $ - | $ - | $ - |

Employer Identification Number: 14-1837363
Plan Number: 002

# HOUSTON ENTERPRISES INC. 401(K) PROFIT SHARING PLAN AND TRUST
## (AN ENTITY IN LIQUIDATION)

*FINANCIAL STATEMENTS*

*DECEMBER 31, 2024 AND 2023*

# HOUSTON ENTERPRISES INC. 401(K) PROFIT SHARING PLAN AND TRUST
## FINANCIAL STATEMENTS
## (AN ENTITY IN LIQUIDATION)

## INDEX



Other supplemental schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.

* Refers to Form 5500, Annual Return for Employee Benefit Plan, Schedule H

MeyersBrothersKalicka, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
AND BUSINESS STRATEGISTS

# INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Houston Enterprises Inc. 401(k) Profit Sharing Plan and Trust

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

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

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

**Opinion**

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

- the amounts and disclosures in the accompanying financial statements 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 accompanying financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Houston Enterprises Inc. 401(k) Profit Sharing Plan and Trust 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 these 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 Houston Enterprises Inc. 401(k) Profit Sharing Plan and Trust'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.

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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 Houston Enterprises Inc. 401(k) Profit Sharing Plan and Trust'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 Houston Enterprises Inc. 401(k) Profit Sharing Plan and Trust's ability to continue as a going concern for a reasonable period of time.

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

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

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

**Other Matter - Supplemental Schedules Required by ERISA**

The supplemental Schedule of Assets (Held at Year End) and Delinquent Participant Contributions as of and for the year ended December 31, 2024 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 schedules, 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 schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion –

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

**Other Matter – Plan Termination**

As further noted in Note 1 to the financial statements, the Plan was terminated effective December 19, 2024. In accordance with the accounting principles generally accepted in the United State of America, the Plan is presenting the financial statement under the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

Meyers Brothers Kalicka, P.C.

Holyoke, Massachusetts
August 25, 2025

# HOUSTON ENTERPRISES INC. 401(K) PROFIT SHARING PLAN AND TRUST
## (AN ENTITY IN LIQUIDATION)

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

*ASSETS*

| | 2024 In Liquidation | 2023 |
|---|---|---|
| **Investments** | | |
| Investments at fair value | $ 126,506 | $ 437,015 |
| **Receivables** | | |
| Notes receivable from participants | 12,592 | 21,744 |
| Employee contribution receivable | - | 2,611 |
| Total receivables | 12,592 | 24,355 |
| **Net assets available for benefits** | $ 139,098 | $ 461,370 |

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

# HOUSTON ENTERPRISES INC. 401(K) PROFIT SHARING PLAN AND TRUST
## (AN ENTITY IN LIQUIDATION)

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

| | |
|---|---|
| **Additions to net assets attributed to:** | |
| Investment income | |
| Net appreciation in fair value of investments | $ 63,319 |
| Dividend and interest income | 4,906 |
| Total investment income | 68,225 |
| Interest on notes receivable from participants | 1,368 |
| Contributions | 80,458 |
| Total additions | 150,051 |
| **Deductions from net assets attributed to:** | |
| Benefits paid to participants or their beneficiaries | 466,714 |
| Administrative expenses | 5,609 |
| Total deductions | 472,323 |
| **Net decrease** | (322,272) |
| **Net assets available for benefits,** beginning of year | 461,370 |
| **Net assets available for benefits,** end of year | $ 139,098 |

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

## 1. DESCRIPTION OF PLAN:

The following description of the Houston Enterprises Inc. 401(k) Profit Sharing Plan and Trust (the "Plan") is provided for general information purposes only. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

**General**
The Plan is a defined contribution plan established on January 1, 2019 to provide retirement and other related benefits to employees. The following companies participate in the Plan: Houston Enterprises, Inc. ("HE") and Houston Enterprises USA, Inc. ("HE-USA"), collectively (the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). HE was sold on November 19, 2024. On July 28, 2025, HE-USA sold seven of its twelve locations and is in the process of selling the remaining five locations (see Note 9).

**Plan termination**
In connection with the sale of HE and the sale and pending sale of all HE-USA locations, the Company froze contributions under the Plan and terminated the Plan effective December 19, 2024. No additional contributions will be made to the Plan on behalf of participants who are on the Company's bi-weekly payroll with respect to compensation earned or paid after December 19, 2024. All affected participant balances will be paid out as soon as administratively feasible after that date subject to the terms of the Plan document and ERISA.

**Basis of accounting**
As a result of the Plan termination effective December 19, 2024, the Plan adopted the liquidation basis of accounting. The liquidation basis of accounting is required when liquidation is imminent. Under the liquidation basis of accounting, assets are valued at their net realizable values, and liabilities are stated at their estimated settlement amounts. The liquidation basis of accounting requires management to make significant estimates and judgments, such estimates may differ from actual future settlements and the difference could be material due to the inherent level of uncertainty in the market. The liquidation value and fair value (GAAP value) of investments are the same.

**Administration of the Plan**
The Company is the plan sponsor and is responsible for the monitoring and administration of the Plan. Paychex, Inc. ("Paychex"), the Plan's third-party administrator, is responsible for the recordkeeping and other administrative aspects of the Plan. Mid Atlantic Trust Company serves as the asset custodian for the Plan.

**Eligibility provisions**
An employee who is age 21 or older and has one year of service and who has worked 1,000 hours becomes eligible to participate for purposes of salary reduction contributions. An employee is an excluded employee if they are a non-resident alien or if they are an employee covered by a collective bargaining agreement between the employer and employee representatives. With the provisions of SECURE 2.0, employees who work at least 500 hours in each of three consecutive 12-month periods (starting January 1, 2021) are eligible to participate in the Plan starting January 1, 2024.

## 1. DESCRIPTION OF PLAN: (CONTINUED)

**Participants' accounts**

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

**Notes receivable from participants**

Effective October 1, 2022, participants may borrow from their accounts a minimum of $1,000, up to an amount not to exceed the lesser of 95% of one-half the vested account balance or 95% of the total vested account balance excluding the Roth Elective Deferral balance. Under no event will the loan amount exceed $50,000. Loan transactions are treated as transfers between the investment fund and the participant notes fund. Loan terms range from 1 - 4.5 years with extended terms for the purchase of a primary residence. The loans are secured by the balance in the participant's account. The loans bear interest at the prime rate at the loan date plus 1%. Principal and interest are paid ratably through bi-weekly payroll deductions and are deposited to participant accounts. Participants are only allowed one outstanding loan at a time. If a participant is terminated with an outstanding loan balance, the participant must pay back the loan by the end of the following quarter in full or the loan is deemed in default and the participant will receive a form 1099-R for the defaulted loan.

**Contributions**

The Plan provides for eligible employees to contribute the maximum of 92% of their pretax annual compensation, up to the maximum limit allowable under the Internal Revenue Code. Pre-tax and Roth contributions are limited to $23,000 and $22,500 for the years ended December 31, 2024 and 2023, respectively. The Plan allows for catch-up contributions (limited to $7,500 for the years ended December 31, 2024 and 2023) for participants over age 50. Participants direct their contributions into various investment options offered by the Plan. Participants may change their investment options at any time.

The Plan provides for automatic participant contributions, whereby a newly eligible participant who has not elected to defer a portion of compensation will automatically have 3% of their compensation deferred and contributed to the Plan until a participant elects otherwise.

The Company may make discretionary employer matching or profit-sharing contributions to the Plan. For the years ended December 31, 2024 and 2023, there were no discretionary employer matching or profit-sharing contributions. As of December 19, 2024 (the Plan termination date), there are no discretionary employer matching or profit-sharing contributions in the Plan.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

**Vesting**

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of credited service. A participant must work 1,000 hours during each Plan year to earn a year of vesting service. A participant becomes 100% vested upon disability, death or after six years of credited service in the following increments:

**Vesting Schedule**

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

Effective on the Termination Date, no new employees will become participants in the Plan, and each individual having a benefit under the Plan which has not been previously forfeited on or before Termination Date shall be fully vested in such benefits.

**Payment of benefits**

On termination of service, attainment of normal retirement age, death, or disability, a participant may receive a lump-sum amount equal to the value of the participant's vested interest in the participant's account or payments over a specified time, as defined by the Plan. For vested account balances under $5,000, lump sum distributions or direct rollovers will be made. Distributions of vested balances of more than $5,000 cannot be made before the participant's normal retirement age without the participant's written consent. Additionally, on attainment of age 59 ½, a participant may elect to withdraw funds from the Plan. Hardship distributions are allowed if the participant satisfies certain conditions.

**Forfeited accounts**

If a participant terminates employment at a time when the participant is less than 100% vested, the non-vested portion of employer contributions is forfeited. Forfeitures of terminated participants' nonvested accounts may be used to reduce administrative expenses or to reduce employer contributions. At December 31, 2024 and 2023, there were no forfeited nonvested accounts.

**Investment valuation and income recognition**

Plan investments are stated 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 (an exit price). The Plan administrator determines the Plan's valuation policies utilizing information provided by the investment advisors, custodian and the insurance company. See Note 4 for further discussion of fair value measurements. All investments are participant directed.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

**Investment valuation and income recognition (continued)**
In accordance with the policy of stating investments at fair value, the statements of changes in net assets available for benefits includes the net appreciation (depreciation) in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments.

Purchases and sales of securities are reflected on the trade date and gains and losses are determined on the basis of identified cost. Interest income is recorded as earned on the accrual basis and dividends are recorded on the ex-dividend date.

Earnings on investments, with the exception of participant loans, are allocated on a pro rata basis to individual participant accounts based on the type of investment and the ratio of each participant's individual account balance to the aggregate of participant account balances. The portion of interest included in each loan payment made by a participant is recognized as interest income in the participant's individual account.

**Benefit payments**
Benefit payments to participants are recorded when paid.

**Plan expenses**
Certain plan 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 benefits paid to participants or their beneficiaries are charged directly to the participant's account. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

**Use of estimates**
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America and the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 requires the Plan administrator to make estimates and assumptions that affect the reported amount of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

## 3. INFORMATION CERTIFIED BY THE CUSTODIAN:

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974. Accordingly, Mid Atlantic Trust Company, the custodian of the Plan, certified to the Plan administrator the fair value and physical custody of investments and investment transactions to be complete and accurate as of and for the years ended December 31, 2024 and 2023, which are included in the Statements of Net Assets Available for Benefits, as well as dividend and interest income, net appreciation in the fair value of investments included in the Statement of Changes in Net Assets Available for Benefits, and the information contained in Note 4 concerning investments, and the information included in the Schedule of Assets (Held at End of Year).

## 4. FAIR VALUE MEASUREMENTS:

The Plan follows established guidelines for a fair value hierarchy that prioritizes the inputs used to measure fair value. An asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The hierarchy prioritizes the inputs into three broad levels as follows:

Level 1 Quoted prices (unadjusted) in active markets for identical assets or liabilities. Market price is generally obtained from exchange or dealer markets.

Level 2 Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Inputs are obtained from various sources including market participants, dealers and brokers.

Level 3 Unobservable inputs that are supported by little or no market activity as they trade infrequently or not at all and that are significant to the fair value of the assets or liabilities.

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

*Mutual funds:* Valued daily based upon the quoted market prices of the underlying investments.

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

The following tables set forth the Plan's assets at fair value as of December 31:

| | Fair Value Measurements at December 31, 2024 | | | |
|---|---|---|---|---|
| | Total Fair Value | Level 1 | Level 2 | Level 3 |
| Investments at fair value: | | | | |
| Mutual funds | $ 126,506 | $ 126,506 | $ - | $ - |

| | Fair Value Measurements at December 31, 2023 | | | |
|---|---|---|---|---|
| | Total Fair Value | Level 1 | Level 2 | Level 3 |
| Investments at fair value: | | | | |
| Mutual funds | $ 437,015 | $ 437,015 | $ - | $ - |

## 5. RELATED PARTY AND PARTIES-IN-INTEREST TRANSACTIONS:

Paychex is the third-party administrator of the Plan and Mid Atlantic Trust Company is the custodian of the Plan. As such, fees paid by the Plan to Paychex and Mid Atlantic Trust Company are party-in-interest transactions. Contract administrator fees, investment advisory fees and management fees paid to Paychex and Mid Atlantic Trust Company totaled $5,609 for the year ended December 31, 2024.

Certain employees and officers of the Company, who may also be participants in the Plan perform administrative services at no cost to the Plan.

## 6. TAX STATUS:

The Plan is a prototype Plan administered by Paychex and a determination letter was received dated August 31, 2020, in which the Internal Revenue Service stated that the Plan as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving this opinion letter. However, the Plan administrator and Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2024 there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2021.

## 7. PROHIBITED TRANSACTIONS:

During the year ended December 31, 2024, the Company failed to remit certain participant contribution and loan repayments totaling $1,268 within the time period prescribed by the Department of Labor Regulations due to procedural errors. This failure was not corrected as of December 31, 2024. The Company is in the process of correcting this failure and calculating lost earnings to contribute to the impacted participants.

## 8. RISKS AND UNCERTAINTIES:

The Plan provides for various investment fund options in any combination of mutual funds and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

## 9. SUBSEQUENT EVENTS:

On July 28, 2025, HE-USA sold seven of the twelve locations and is in process of selling the remaining five locations.

Management has evaluated subsequent events through August 25, 2025, the date on which the financial statements were available to be issued.

# SUPPLEMENTAL INFORMATION

## HOUSTON ENTERPRISES INC. 401(K) PROFIT SHARING PLAN AND TRUST
## (AN ENTITY IN LIQUIDATION)

### SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
### DECEMBER 31, 2024

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party | (c) Description of Investment Including Maturity, Interest Rate, Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| Mutual funds | | | | |
| * | Mid Atlantic Trust Company | Vanguard 500 Index Fund Admiral Shares | ** | $ 4 |
| * | Mid Atlantic Trust Company | American Funds 2020 Target Date Retirement Fund | ** | 1,951 |
| * | Mid Atlantic Trust Company | American Funds 2025 Target Date Retirement Fund | ** | 3,726 |
| * | Mid Atlantic Trust Company | American Funds 2030 Target Date Retirement Fund | ** | 1,558 |
| * | Mid Atlantic Trust Company | American Funds 2035 Target Date Retirement Fund | ** | 11,951 |
| * | Mid Atlantic Trust Company | American Funds 2040 Target Date Retirement Fund | ** | 11,172 |
| * | Mid Atlantic Trust Company | American Funds 2045 Target Date Retirement Fund | ** | 14,052 |
| * | Mid Atlantic Trust Company | American Funds 2050 Target Date Retirement Fund | ** | 7,025 |
| * | Mid Atlantic Trust Company | American Funds 2055 Target Date Retirement Fund | ** | 15,512 |
| * | Mid Atlantic Trust Company | American Funds 2060 Target Date Retirement Fund | ** | 49,438 |
| * | Mid Atlantic Trust Company | American Funds 2065 Target Date Retirement Fund | ** | 10,117 |
| | **Total Mutual Funds** | | | 126,506 |
| * | Notes receivable from participants | Loan Securities - Rate of Interest 7.25% and 9.5% | -0- | 12,592 |
| | | | | $ 139,098 |

An "*" in column (a) identifies those "parties in interest" as defined in the Department of Labor regulations.

An "**" in column (d) identifies "cost information omitted" with respect to participant directed funds as defined in the Department of Labor regulations.

Employer Identification Number: 14-1837363
Plan Number: 002

## HOUSTON ENTERPRISES INC. 401(K) PROFIT SHARING PLAN AND TRUST
## (AN ENTITY IN LIQUIDATION)

### SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
### FOR THE YEAR ENDED DECEMBER 31, 2024

| Participant Contributions Transferred Late to Plan | | Total That Constitute Nonexempt Prohibited Transactions | | | Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51 |
|---|---|---|---|---|---|
| Check Here If Late Participant Loan Repayments Are included | X | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | |
| 2024 | $ - | $ 1,268 | $ - | $ - | $ - |

Employer Identification Number: 14-1837363
Plan Number: 002