

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: EKORNES 401(K) PLAN
1b Three-digit plan number (PN): 003
1c Effective date of plan: 08/01/2014
2a Plan sponsor's name (employer, if for a single-employer plan): EKORNES INC.
2b Employer Identification Number (EIN): 13-3320804
2c Plan Sponsor's telephone number: 732-907-2237
2d Business code (see instructions): 442110

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

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

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

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

Form 5500 (2024) v. 240311

| | | |
|---|--|-----|
| 3a Plan administrator's name and address <input checked="" type="checkbox"/> 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: a Sponsor's name c Plan Name | 4b EIN | |
| | 4d PN | |
| 5 Total number of participants at the beginning of the plan year | 5 | 186 |
| 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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6a(1) | 134 |
| | 6a(2) | 119 |
| | 6b | 8 |
| | 6c | 51 |
| | 6d | 178 |
| | 6e | 0 |
| | 6f | 178 |
| | 6g(1) | 186 |
| 6g(2) | 178 | |
| 6h | 0 | |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | 7 | |

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

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) <input type="checkbox"/> Insurance | (1) <input type="checkbox"/> Insurance |
| (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts | (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts |
| (3) <input checked="" type="checkbox"/> Trust | (3) <input checked="" type="checkbox"/> Trust |
| (4) <input type="checkbox"/> General assets of the sponsor | (4) <input type="checkbox"/> General assets of the sponsor |

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

| | |
|--|---|
| a Pension Schedules | b General Schedules |
| (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) | (1) <input checked="" type="checkbox"/> H (Financial Information) |
| (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | (2) <input type="checkbox"/> I (Financial Information – Small Plan) |
| (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | (3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</u> |
| (4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____ | (4) <input checked="" type="checkbox"/> C (Service Provider Information) |
| (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information) | (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) |
| | (6) <input type="checkbox"/> 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 A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

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

| | |
|--|--|
| A Name of plan EKORNES 401(K) PLAN | B Three-digit plan number (PN) ▶ 003 |
| C Plan sponsor's name as shown on line 2a of Form 5500 EKORNES INC. | D Employer Identification Number (EIN) 13-3320804 |

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

1 Coverage Information:

(a) Name of insurance carrier

NATIONWIDE

| (b) EIN | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year | |
|-------------------|----------------------|--|--|--------------------------------|-------------------|
| | | | | (f) From | (g) To |
| 13-3320804 | 3030 | 88871 | 178 | 01/01/2024 | 12/31/2024 |

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

| | |
|---|--------------------------------------|
| (a) Total amount of commissions paid | (b) Total amount of fees paid |
|---|--------------------------------------|

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

| | | |
|--|----------|--|
| 4 Current value of plan's interest under this contract in the general account at year end | 4 | |
| 5 Current value of plan's interest under this contract in separate accounts at year end..... | 5 | |

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

| | | |
|---|----------------------------|---|
| b Balance at the end of the previous year | 7b | 0 |
| c Additions: (1) Contributions deposited during the year | 7c(1) | |
| | 7c(2) | |
| | 7c(3) | |
| | 7c(4) | |
| | 7c(5) | |
| (6) Total additions | 7c(6) | 0 |
| d Total of balance and additions (add lines 7b and 7c(6)) | 7d | 0 |
| e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | |
| | 7e(2) | |
| | 7e(3) | |
| | 7e(4) | |
| | (5) Total deductions | |
| f Balance at the end of the current year (subtract line 7e(5) from line 7d)..... | 7f | 0 |

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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

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

| | | |
|--|--|------------|
| A Name of plan EKORNES 401(K) PLAN | B Three-digit plan number (PN) ▶ | 003 |
| C Plan sponsor's name as shown on line 2a of Form 5500 EKORNES INC. | D Employer Identification Number (EIN) 13-3320804 | |

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)

NATIONWIDE

ONE NATIONWIDE PLAZA
1 W NATIONWIDE BLVD
COLUMBUS, OH 43218

31-4177100

| (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 | RECORD KEEPER | 0 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

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

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

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

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

Part I Service Provider Information (continued)

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

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

| | |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024 | |
| A Name of plan EKORNES 401(K) PLAN | B Three-digit plan number (PN) 003 |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500 EKORNES INC. | D Employer Identification Number (EIN) 13-3320804 |

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

| | |
|--|---|
| a Name of MTIA, CCT, PSA, or 103-12 IE: AB GLBL BD I | b Name of sponsor of entity listed in (a): ALLIANCE BERNSTEIN |
| c EIN-PN 13-3320804-000 | d Entity code P |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK HIGH YIELD PORTFOLIO | b Name of sponsor of entity listed in (a): BLACKROCK |
| c EIN-PN 13-3320804-000 | d Entity code P |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29455 | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: BLKRK MDCAP GR EQ INSTA | b Name of sponsor of entity listed in (a): BLACKROCK |
| c EIN-PN 13-3320804-000 | d Entity code P |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: BLKRK TTL RTN K | b Name of sponsor of entity listed in (a): BLACKROCK |
| c EIN-PN 13-3320804-000 | d Entity code P |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 30336 | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: BLKRK TTL RTN K | b Name of sponsor of entity listed in (a): BLACKROCK |
| c EIN-PN 13-3320804-000 | d Entity code P |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: DIAMOND HILL MDCAP I | b Name of sponsor of entity listed in (a): DIAMOND HILL |
| c EIN-PN 13-3320804-000 | d Entity code P |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12920 | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: DODGECOX INTL STK CLASS I | b Name of sponsor of entity listed in (a): DODGE & COX |
| c EIN-PN 13-3320804-000 | d Entity code P |
| e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21816 | |

a Name of MTIA, CCT, PSA, or 103-12 IE: **FED HRMS GOV OBLGTNS PRMR**

b Name of sponsor of entity listed in (a): **FEDERATED HERMES**

| | | | |
|---------------------------------------|-------------------------------|---|--------------|
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 12219 |
|---------------------------------------|-------------------------------|---|--------------|

a Name of MTIA, CCT, PSA, or 103-12 IE: **FID 500 INDX**

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

| | | | |
|---------------------------------------|-------------------------------|---|---------------|
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 530750 |
|---------------------------------------|-------------------------------|---|---------------|

a Name of MTIA, CCT, PSA, or 103-12 IE: **FIDELITY MULTI-ASSET INDEX FUND**

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

| | | | |
|---------------------------------------|-------------------------------|---|--------------|
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 56561 |
|---------------------------------------|-------------------------------|---|--------------|

a Name of MTIA, CCT, PSA, or 103-12 IE: **FID INTL INDX**

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

| | | | |
|---------------------------------------|-------------------------------|---|--------------|
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 20653 |
|---------------------------------------|-------------------------------|---|--------------|

a Name of MTIA, CCT, PSA, or 103-12 IE: **FID US BD INDX**

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

| | | | |
|---------------------------------------|-------------------------------|---|--------------|
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 56474 |
|---------------------------------------|-------------------------------|---|--------------|

a Name of MTIA, CCT, PSA, or 103-12 IE: **FIDELITY ADVISOR UTILITIES FUND**

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

| | | | |
|---------------------------------------|-------------------------------|---|----------|
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 0 |
|---------------------------------------|-------------------------------|---|----------|

a Name of MTIA, CCT, PSA, or 103-12 IE: **GDMNSCS GQGPTNRINTLOPPR R6**

b Name of sponsor of entity listed in (a): **GOLDMAN SACHS**

| | | | |
|---------------------------------------|-------------------------------|---|--------------|
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 21460 |
|---------------------------------------|-------------------------------|---|--------------|

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

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

| | | | |
|---------------------------------------|-------------------------------|---|---------------|
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 107237 |
|---------------------------------------|-------------------------------|---|---------------|

a Name of MTIA, CCT, PSA, or 103-12 IE: **JPM COR PLS BD R6**

b Name of sponsor of entity listed in (a): **JP MORGAN**

| | | | |
|---------------------------------------|-------------------------------|---|---------------|
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 282911 |
|---------------------------------------|-------------------------------|---|---------------|

a Name of MTIA, CCT, PSA, or 103-12 IE: **JPM EQ INC R5**

b Name of sponsor of entity listed in (a): **JP MORGAN**

| | | | |
|---------------------------------------|-------------------------------|---|--------------|
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 15806 |
|---------------------------------------|-------------------------------|---|--------------|

| | | |
|---|------------------------|--|
| a Name of MTIA, CCT, PSA, or 103-12 IE: JPM LGCAP GR R6 | | |
| b Name of sponsor of entity listed in (a): JP MORGAN | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16642 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MFS MDCAP GR R6 | | |
| b Name of sponsor of entity listed in (a): MFS | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13097 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: NW LOOMIS ALLCAP GR R6 | | |
| b Name of sponsor of entity listed in (a): NATIONWIDE | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21049 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM TTL RTN BD R6 | | |
| b Name of sponsor of entity listed in (a): PGIM | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 40521 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO INC INST | | |
| b Name of sponsor of entity listed in (a): PIMCO | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 257147 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO REAL RTN INST | | |
| b Name of sponsor of entity listed in (a): PIMCO | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 38798 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCOCOMDYREALRTNSTRATINST | | |
| b Name of sponsor of entity listed in (a): PIMCO | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRNCPL GLBL REALEST R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12840 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: TROWEPR BLUE CHIP GR | | |
| b Name of sponsor of entity listed in (a): T. ROWE PRICE | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 50078 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD DEVL MKT INDX ADML | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 57875 |

| | | |
|---|-------------------------------|---|
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD DEVL MKT INDX ADML | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 417820 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD EMRG MKT STKINDXADML | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 137004 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD EXPLR ADML | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 140920 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD GR INC ADML | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 131310 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD GR INDX ADML | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 247384 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD MDCAP VAL INDX ADML | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 194356 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD MID-CAP IDX FD AS | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 266039 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD REALEST INDX ADML | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 81542 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD SM CAP INDX FD AS | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 302965 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD TTL INTL BD INDX ADML | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 95143 |

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| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD TTL STMKT INDX FD AS | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 572231 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD VAL INDX ADML | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 165319 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: VNGRD WLSLY INC ADML | | |
| b Name of sponsor of entity listed in (a): VANGUARD | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53238 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: AB GLBL BD Z | | |
| b Name of sponsor of entity listed in (a): ALLIANCE BERNSTEIN | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20310 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: AVNTS EMRG MKT EQ INST | | |
| b Name of sponsor of entity listed in (a): AVANTIS INVESTORS | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12294 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: AVNTS US SMCAP VAL INST | | |
| b Name of sponsor of entity listed in (a): AVANTIS INVESTORS | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7127 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: FID SEL TECH | | |
| b Name of sponsor of entity listed in (a): FIDELITY | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 166162 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: AVNTS US LGCAP VAL INST | | |
| b Name of sponsor of entity listed in (a): AMERICAN CENTURY | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20172 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MYGUIDE AMERICAN FUNDS TD 2010 CLAS | | |
| b Name of sponsor of entity listed in (a): CIT GREAT GRAY TRUST | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MYGUIDE AMERICAN FUNDS TD 2015 CLAS | | |
| b Name of sponsor of entity listed in (a): CIT GREAT GRAY TRUST | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 211866 |

| | | |
|--|------------------------|---|
| a Name of MTIA, CCT, PSA, or 103-12 IE: MYGUIDE AMERICAN FUNDS TD 2020 CLAS | | |
| b Name of sponsor of entity listed in (a): CIT GREAT GRAY TRUST | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1066546 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MYGUIDE AMERICAN FUNDS TD 2025 CLAS | | |
| b Name of sponsor of entity listed in (a): CIT GREAT GRAY TRUST | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 854341 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MYGUIDE AMERICAN FUNDS TD 2030 CLAS | | |
| b Name of sponsor of entity listed in (a): CIT GREAT GRAY TRUST | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1094402 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MYGUIDE AMERICAN FUNDS TD 2035 CLAS | | |
| b Name of sponsor of entity listed in (a): CIT GREAT GRAY TRUST | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1588076 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MYGUIDE AMERICAN FUNDS TD 2040 CLAS | | |
| b Name of sponsor of entity listed in (a): CIT GREAT GRAY TRUST | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1449454 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MYGUIDE AMERICAN FUNDS TD 2045 CLAS | | |
| b Name of sponsor of entity listed in (a): CIT GREAT GRAY TRUST | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 621477 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MYGUIDE AMERICAN FUNDS TD 2050 CLAS | | |
| b Name of sponsor of entity listed in (a): CIT GREAT GRAY TRUST | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1169700 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MYGUIDE AMERICAN FUNDS TD 2050 CLAS | | |
| b Name of sponsor of entity listed in (a): CIT GREAT GRAY TRUST | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 435599 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MYGUIDE AMERICAN FUNDS TD 2050 CLAS | | |
| b Name of sponsor of entity listed in (a): CIT GREAT GRAY TRUST | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 384660 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: MYGUIDE AMERICAN FUNDS TD 2050 CLAS | | |
| b Name of sponsor of entity listed in (a): CIT GREAT GRAY TRUST | | |
| c EIN-PN 13-3320804-000 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 140211 |

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| SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500. | <small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection |
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| | |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024 | |
| A Name of plan EKORNES 401(K) PLAN | B Three-digit plan number (PN) ▶ 003 |
| C Plan sponsor's name as shown on line 2a of Form 5500 EKORNES INC. | D Employer Identification Number (EIN) 13-3320804 |

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

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

| | | (a) Beginning of Year | (b) End of Year |
|--|-----------------|-----------------------|-----------------|
| Assets | | | |
| a Total noninterest-bearing cash | 1a | 23 | 277 |
| b Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions | 1b(1) | 490619 | 282935 |
| (2) Participant contributions | 1b(2) | | |
| (3) Other | 1b(3) | | |
| c General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| (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) | 183638 | 200620 |
| (9) Value of interest in common/collective trusts | 1c(9) | | |
| (10) Value of interest in pooled separate accounts | 1c(10) | | |
| (11) Value of interest in master trust investment accounts | 1c(11) | | |
| (12) Value of interest in 103-12 investment entities | 1c(12) | | |
| (13) Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 12575860 | 13969622 |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| (15) Other | 1c(15) | | |

| 1d Employer-related investments: | | (a) Beginning of Year | (b) End of Year |
|--|--------------|-----------------------|-----------------|
| (1) Employer securities..... | 1d(1) | | |
| (2) Employer real property..... | 1d(2) | | |
| e Buildings and other property used in plan operation..... | 1e | | |
| f Total assets (add all amounts in lines 1a through 1e)..... | 1f | 13250140 | 14453454 |
| Liabilities | | | |
| g Benefit claims payable..... | 1g | | |
| h Operating payables..... | 1h | | |
| i Acquisition indebtedness..... | 1i | | |
| j Other liabilities..... | 1j | | |
| k Total liabilities (add all amounts in lines 1g through 1j)..... | 1k | 0 | 0 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f)..... | 1l | 13250140 | 14453454 |

Part II Income and Expense Statement

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

| Income | | (a) Amount | (b) Total |
|--|-----------------|------------|-----------|
| a Contributions: | | | |
| (1) Received or receivable in cash from: (A) Employers..... | 2a(1)(A) | 563755 | |
| (B) Participants..... | 2a(1)(B) | 575534 | |
| (C) Others (including rollovers)..... | 2a(1)(C) | 9919 | |
| (2) Noncash contributions..... | 2a(2) | | |
| (3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2) | 2a(3) | | 1149208 |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) | | |
| (B) U.S. Government securities..... | 2b(1)(B) | | |
| (C) Corporate debt instruments..... | 2b(1)(C) | | |
| (D) Loans (other than to participants)..... | 2b(1)(D) | | |
| (E) Participant loans..... | 2b(1)(E) | 12909 | |
| (F) Other..... | 2b(1)(F) | | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | 12909 |
| (2) Dividends: | | | |
| (A) Preferred stock..... | 2b(2)(A) | | |
| (B) Common stock..... | 2b(2)(B) | | |
| (C) Registered investment company shares (e.g. mutual funds)..... | 2b(2)(C) | | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | 0 |
| (3) Rents..... | 2b(3) | | |
| (4) Net gain (loss) on sale of assets: | | | |
| (A) Aggregate proceeds..... | 2b(4)(A) | | |
| (B) Aggregate carrying amount (see instructions)..... | 2b(4)(B) | | |
| (C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result..... | 2b(4)(C) | | |
| (5) Unrealized appreciation (depreciation) of assets: | | | |
| (A) Real estate..... | 2b(5)(A) | | |
| (B) Other..... | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | |

| | | (a) Amount | (b) Total |
|---|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 1567655 |
| c Other income | 2c | | |
| d Total income. Add all income amounts in column (b) and enter total..... | 2d | | 2729772 |

Expenses

| | | | |
|--|---------------|---------|---------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers..... | 2e(1) | 1505546 | |
| (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) | | 1505546 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions)..... | 2g | | 15110 |
| h Interest expense..... | 2h | | |
| i Administrative expenses: | | | |
| (1) Salaries and allowances | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Recordkeeping fees | 2i(3) | 5802 | |
| (4) IQPA audit fees | 2i(4) | | |
| (5) Investment advisory and investment management fees | 2i(5) | | |
| (6) Bank or trust company trustee/custodial fees | 2i(6) | | |
| (7) Actuarial fees | 2i(7) | | |
| (8) Legal fees | 2i(8) | | |
| (9) Valuation/appraisal fees | 2i(9) | | |
| (10) Other trustee fees and expenses | 2i(10) | | |
| (11) Other expenses..... | 2i(11) | | |
| (12) Total administrative expenses. Add lines 2i(1) through (11) | 2i(12) | | 5802 |
| j Total expenses. Add all expense amounts in column (b) and enter total..... | 2j | | 1526458 |

Net Income and Reconciliation

| | | | |
|---|--------------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 1203314 |
| 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) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

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

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

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

(1) Name: **BARATZ & ASSOCIATES, PA**

(2) EIN: **22-2212404**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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

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

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

| | | |
|--|--|------------|
| A Name of plan EKORNES 401(K) PLAN | B Three-digit plan number (PN) | 003 |
| C Plan sponsor's name as shown on line 2a of Form 5500 EKORNES INC. | D Employer Identification Number (EIN) 13-3320804 | |

| | |
|---------------|----------------------|
| Part I | Distributions |
|---------------|----------------------|

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

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

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

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)..... | 14a | |
| b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)..... | 14b | |
| c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)..... | 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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703912A.

**Ekornes 401k Plan
Financial Statements
and
Supplemental Information
As of December 31, 2024 and 2023 and
For the Year Ended December 31, 2024**

**Ekornes 401k Plan
As of December 31, 2024 and 2023 and
For the Year Ended December 31, 2024**

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Independent Auditors' Report

To the Plan Administrator of
Ekornes 401k Plan

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2024, and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 9 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 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Ekornes 401k Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Ekornes 401k Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ekornes 401k Plan's ability to continue as a going concern for a reasonable period of time.
- Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets (Held at Year End) and Schedule of Delinquent Participant Contributions 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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

Baratz & Associates, P.A.

Baratz & Associates, P.A.
Marlton, NJ

October 13, 2025

Ekornes 401k Plan
Statements of Net Assets Available for Benefits
December 31,

| | 2024 | 2023 |
|--|---------------|---------------|
| Assets | | |
| Investments, at fair value | \$ 13,957,403 | \$ 12,575,860 |
| Cash | 12,219 | 23 |
| Total Investments | 13,969,622 | 12,575,883 |
| Receivables | | |
| Participants' loans receivable | 225,709 | 227,965 |
| Employer contributions receivable | 282,935 | 490,619 |
| Total Receivables | 508,644 | 718,584 |
| Other Assets | | |
| Non-interest bearing cash | 277 | - |
| Total Other Assets | 277 | - |
| Total Assets | 14,478,543 | 13,294,467 |
| Liabilities | - | - |
| Net Assets Available for Benefits | \$ 14,478,543 | \$ 13,294,467 |

Ekornes 401k Plan
Statement of Changes in Net Assets Available For
Benefits Year Ended December 31, 2024

Additions to Net Assets Attributed To:

Investment Income:

| | |
|---|---------------------|
| Net appreciation in fair value of investments, dividends and interest | \$ <u>1,567,655</u> |
| Total Investment Income | <u>1,567,655</u> |

| | |
|---------------------------------|---------------|
| Interest on participants' loans | <u>12,909</u> |
|---------------------------------|---------------|

Contributions:

| | |
|---------------------|------------------|
| Employer's | 563,755 |
| Participants' | 575,534 |
| Rollovers | <u>9,919</u> |
| Total Contributions | <u>1,149,208</u> |

| | |
|-----------------|------------------|
| Total Additions | <u>2,729,772</u> |
|-----------------|------------------|

Deductions From Net Assets Attributed To:

| | |
|-------------------------------|------------------|
| Administrative fees | 5,802 |
| Benefits paid to participants | <u>1,539,894</u> |

| | |
|------------------|------------------|
| Total Deductions | <u>1,545,696</u> |
|------------------|------------------|

| | |
|-----------------------------------|-----------|
| Net Increase in Net Assets | 1,184,076 |
|-----------------------------------|-----------|

| | |
|---|-------------------|
| Net Assets Available for Benefits, Beginning of Year | <u>13,294,467</u> |
|---|-------------------|

| | |
|---|-----------------------------|
| Net Assets Available for Benefits, End of Year | \$ <u><u>14,478,543</u></u> |
|---|-----------------------------|

Ekornes 401k Plan
Notes to Financial Statements
Years Ended December 31, 2024 and 2023

1. Description of Plan

The following description of the Ekornes 401k Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan sponsored by Ekornes Inc. (the “Company”). The Plan is a multiple employer defined contribution, which is offered to the employees of Ekornes Inc., International Mobel Group USA, Inc., and J.E. Ekornes USA, Inc. excluding members of collective bargaining agreements, non-resident aliens with no U.S. earned income, and employees receiving an active pension from any other Ekornes company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Eligibility

The Plan covers all eligible employees, as defined in the Plan agreement, who attain age 18 and have completed 3 months of service. An employee is eligible to participate in the plan on the first day of the month coinciding with the date the eligibility requirements are met.

Contributions

Each year, participants may contribute 100% of their annual compensation up to a maximum of \$23,000 and \$22,500 for 2024 and 2023, respectively, as defined in the plan. Participants who reached the age of 50 before the end of the Plan year are eligible for an additional catch-up contribution of up to \$7,500, subject to certain Internal Revenue Code limitations. The Company makes a safe harbor matching contribution of 100% of the participants’ deferral up to 3% plus 50% of deferrals on the next 2% of participants’ deferrals. The employer may also contribute a discretionary amount determined each year by the participating employer.

Participant Accounts

Each participant’s account is credited with the participant’s contribution, the company’s matching contributions, as well as allocations of the Company’s profit-sharing contribution and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations of Plan expenses are participant account balances or specific transactions directed by the participant as defined by the Plan Document. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account balance.

Vesting

Participants are immediately 100% vested in their elective deferrals, including catch-up contributions, rollover contributions from other plans, and actual earnings thereon. The method for crediting vesting service for company matching and profit-sharing contributions is based on vesting periods of service. Participants are credited with a period of service for 12 months from date of hire. Participants are always 100% vested in their company matching and profit-sharing contributions if they are employed on or after their Normal Retirement Age or if they terminate employment on account of their death or disability.

Participants are always 100% vested in their safe harbor matching contributions. For discretionary matching contributions, participants are 20% vested after two years, and 100% vested after three years.

Ekornes 401k Plan
Notes to Financial Statements
Years Ended December 31, 2024 and 2023

1. Description of Plan, continued

Participant Loans

Participant loans are classified as notes receivables from participants, which are segregated from Plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. Participant loan rules are covered in a separate loan application form and promissory note form, and loans must be applied for through the plan administrator. Participants may borrow from their employee elective deferral accounts up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates commensurate with prevailing rates as determined quarterly by the plan administrator. Loan terms range from 1-5 years or up to a reasonable amount of time for the purchase of a primary residence. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

Participants will receive the full amount of their vested account balances in the event of normal retirement, termination of service, death, or disability. Early withdrawals are permitted at the participant's request after the age of 59-1/2. Certain hardship withdrawals are also permitted. Distributions will be made in lump-sum payments.

Hardship Withdrawals

The Plan provides for hardship withdrawals, not to exceed an amount required to meet the immediate need created by the hardship, and then only to the extent such immediate need cannot be satisfied by other sources readily available to the participant. Permissible circumstances for hardship withdrawals include education expenses, costs directly related to the purchase of a principal residence, and costs necessary to prevent eviction from the participants' personal residence and such other circumstances as the Plan Administrator may determine based on rules set forth in the Internal Revenue Service regulations. Salary deferral contributions are suspended for six months following a hardship withdrawal.

Forfeited Accounts

All forfeitures from non-vested interests in the Plan occurring during the plan year shall be applied to reduce employer contributions and pay Plan expenses. In addition, forfeitures shall be calculated and applied separately with respect to employees of each particular employer. Balances in forfeited non-vested accounts at December 31, 2024 and 2023 were \$12,219 and \$24, respectively. During 2024 and 2023, \$24 and \$539 of the forfeited balances were used to offset the employer contributions, respectively.

Investment Options

Participants direct the investment of their employer contributions into various investment options offered by the Plan. The Plan currently offers a variety of registered investment companies and one collective trust investment to participants.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States as contained in Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 962.

Ekornes 401k Plan
Notes to Financial Statements
Years Ended December 31, 2024 and 2023

2. Summary of Significant Accounting Policies, continued

Estimates

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

Allowance for Credit Losses

When the Plan records receivables arising from revenue transactions, the Plan records an allowance for credit losses for the current expected credit losses (CECL) inherent in the asset over its expected life. The allowance for credit losses is a valuation account deducted from the amortized cost basis of the assets to present their net carrying value at the amount expected to be collected. Each period the allowance for credit losses is adjusted through earnings to reflect expected credit losses over the remaining lives of the assets. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when earned. Related fees are recorded as administrative expenses and are expensed when incurred. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be a distribution, the participant loan balance is reduced, and a deemed distribution is recorded. On a periodic basis, the Plan sponsor evaluates notes receivable from participants and, if necessary, establishes an allowance for doubtful accounts. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

Fair Value Accounting

Valuation techniques used in fair value measurements maximize the use of observable inputs and minimize the use of unobservable inputs. A valuation method may produce a fair value measurement 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 those used by other market participants, the use of different methodologies or assumptions could result in different fair value measurements at the reporting date. Assets and liabilities measured at fair value are categorized into one of three different levels depending on the observability of the inputs employed in their measurement. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are observable inputs other than quoted prices included within Level 1 for the asset or liability, either directly or indirectly through market-corroborated inputs. Level 3 inputs are unobservable inputs for the asset or liability, including the Plan's own assumptions in determining the fair value of the assets or liabilities.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. See Note 3 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold during the year.

Ekornes 401k Plan
Notes to Financial Statements
Years Ended December 31, 2024 and 2023

2. Summary of Significant Accounting Policies, continued

Administrative Expenses

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

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions.

Payment of Benefits

Benefits are recorded when paid.

Concentrations

The investments of the Plan are held in publicly traded mutual funds and collective investment funds and are administered by the Reliance Trust Company. Investments that represent 10% or more of total plan assets are separately identified.

| | <u>2024</u> | <u>2023</u> |
|--|-------------|--------------|
| Myguide American Funds Target Date 2025 Fund | \$ - | \$ 1,535,144 |
| Myguide American Funds Target Date 2030 Fund | - | 3,387,433 |
| Myguide American Funds Target Date 2035 Fund | 1,588,076 | 2,888,404 |
| Myguide American Funds Target Date 2040 Fund | 1,449,454 | |

Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

Date of Management's Review

Subsequent events have been evaluated through October 13, 2025, which is the date the financial statements were available to be issued.

Ekornes 401k Plan
Notes to Financial Statements
Years Ended December 31, 2024 and 2023

3. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Topic 820 are described as follows:

| | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date. |
| Level 2 | Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as: <ul style="list-style-type: none">a. Quoted prices for similar assets or liabilities in active marketsb. Quoted prices for identical or similar assets or liabilities in inactive marketsc. Inputs other than quoted prices that are observable for the asset or liabilityd. Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability. |
| Level 3 | Inputs that are unobservable inputs for the asset or liability. |

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

Registered Investment Companies are valued at quoted market prices, which represent the Net Asset Value (NAV) per share at the close of the financial markets. The NAV is based on the value of the underlying assets owned by the investment, minus its liabilities and then divided by the number of shares outstanding. Registered Investment Companies report NAV daily and are required to transact at that price.

Common/Collective Trusts are valued at the net asset value (NAV) of units held by the Plan at year end. The NAV is determined by the custodian of the fund and is based upon the fair value of the underlying assets held by the Fund. NAV is used as a practical expedient to estimate fair value.

The methods described above 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 different fair value measurements at the reporting date.

Ekornes 401k Plan
Notes to Financial Statements
Years Ended December 31, 2024 and 2023

3. Fair Value Measurements, continued

The following table sets forth by level, within the fair value hierarchy, the plan's assets carried at fair value measured on a recurring basis as of December 31, 2024 and 2023:

Fair Value Measurements at December 31, 2024:

| | <u>Fair Value</u> | <u>Level I</u> | <u>Level II</u> | <u>Level III</u> |
|---------------------------------|----------------------|----------------------|-----------------|------------------|
| Registered investment companies | \$ 4,941,071 | \$ 4,941,071 | \$ - | \$ - |
| Common Collective Trusts | 9,016,332 | 9,016,332 | - | - |
| Total Investments | \$ 13,957,403 | \$ 13,957,403 | \$ - | \$ - |

Fair Value Measurements at December 31, 2023:

| | <u>Fair Value</u> | <u>Level I</u> | <u>Level II</u> | <u>Level III</u> |
|---------------------------------|----------------------|----------------------|-----------------|------------------|
| Registered investment companies | \$ 74,987 | \$ 74,987 | \$ - | \$ - |
| Common Collective Trusts | 12,500,873 | 12,500,873 | - | - |
| Total Investments | \$ 12,575,860 | \$ 12,575,860 | \$ - | \$ - |

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

| | | | December 31, 2024 | | | |
|------------------------|-------------|--|-------------------|-----------------------------|-----------------------------|---------------------------------|
| | | | <u>Fair Value</u> | <u>Unfunded Commitments</u> | <u>Redemption Frequency</u> | <u>Redemption Notice Period</u> |
| Myguide American Funds | Target Date | | \$ 9,016,332 | None | Daily | None |
| | | | December 31, 2023 | | | |
| | | | <u>Fair Value</u> | <u>Unfunded Commitments</u> | <u>Redemption Frequency</u> | <u>Redemption Notice Period</u> |
| Myguide American Funds | Target Date | | \$ 12,500,873 | None | Daily | None |

4. Related Party and Party in Interest Transactions

The Plan and Plan's sponsor makes payments to Nationwide Trust Company for recordkeeping and trust services. Therefore, these transactions qualify as party in interest transactions. The Plan also extends loans to participants who are considered parties in interest. Certain administrative functions are performed by officers and employees of the Company, who may also participate in the Plan, at no cost to the Plan.

Ekornes 401k Plan
Notes to Financial Statements
Years Ended December 31, 2024 and 2023

5. Plan Termination

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

6. Risks and Uncertainties

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

7. Tax Status

The Plan obtained its latest determination letter dated October 6, 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 the determination letter. However, the Plan Administrator and the 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. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements.

8. Prohibited Transactions

During the year ended December 31, 2024, the Plan remitted employee contributions late. The total amount of contributions remitted late was \$76,640. As of the date of this financial statement, the Plan Sponsor intends to calculate lost earnings and credit to the affected participants' accounts.

9. Information Prepared and Certified by Nationwide Trust Company

The following is a summary of the plan's asset information as of December 31, 2024 and 2023, and for the year ended December 31, 2024, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the trustee ADP Retirement Plan Services LLC and Reliance Trust Company and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that the information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate.

Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following assets:

| | <u>2024</u> | <u>2023</u> |
|--|---------------|---------------|
| Investments, at fair value | \$ 13,957,403 | \$ 12,575,860 |
| Participant loans | 225,709 | 227,965 |
| Interest on participant loans | 12,909 | N/A |
| Net appreciateion in fair value of investments, interest and dividends | 1,567,655 | N/A |

Ekornes 401k Plan
Notes to Financial Statements
Years Ended December 31, 2024 and 2023

10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits as reported on the financial statements to the form 5500:

| | <u>2024</u> | <u>2023</u> |
|---|----------------------|----------------------|
| Net assets available for benefits as reported on the financial statements | \$ 14,478,543 | \$ 13,294,467 |
| Less: deemed loans | <u>(25,089)</u> | <u>(44,327)</u> |
| Net assets available for benefits as reported on form 5500 | <u>\$ 14,453,454</u> | <u>\$ 13,250,140</u> |

The following is a reconciliation of total deductions as reported on the financial statements to form 5500:

| | <u>2024</u> |
|--|---------------------|
| Total deductions as reported on the financial statements | \$ 1,545,696 |
| Less: change in deemed loans | <u>(19,238)</u> |
| Total deductions as reported on form 5500 | <u>\$ 1,526,458</u> |

Supplementary Information

Ekornes 401k Plan
EIN/PLAN No.: 13-3320804/003
Schedule of Assets (Held at End of Year)
(Attachment for Schedule H, Line 4i)
Year Ended December 31, 2024

| (a) | (b) Identity of Issue | (c) Description of investments including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current Value |
|-----|---|---|----------|-------------------|
| | Ab Global Bond Fund - Class Z | Registered Investment Company (RIC) | ** \$ | 20,311 |
| | Avantis Emerging Markets Equity Fund - Institutional Class | Registered Investment Company (RIC) | ** | 12,295 |
| | Avantis US Large Cap Value Fund | Registered Investment Company (RIC) | ** | 20,173 |
| | Avantis US Small Cap Value Fund - Institutional Class | Registered Investment Company (RIC) | ** | 7,127 |
| | Blackrock High Yield Portfolio - Class K | Registered Investment Company (RIC) | ** | 29,455 |
| | Blkrk Ttl Rtn K | Registered Investment Company (RIC) | ** | 30,336 |
| | Diamond Hill Mdcap I | Registered Investment Company (RIC) | ** | 12,920 |
| | Dodge & Cox Intl Stock I | Registered Investment Company (RIC) | ** | 21,816 |
| | Fid 500 Indx | Registered Investment Company (RIC) | ** | 530,750 |
| | Fid Intl Indx | Registered Investment Company (RIC) | ** | 20,653 |
| | Fid Us Bd Indx | Registered Investment Company (RIC) | ** | 56,474 |
| | Fidelity Multi-Asset Index Fund | Registered Investment Company (RIC) | ** | 56,561 |
| | Fidelity Select Technoloty Portfolio | Registered Investment Company (RIC) | ** | 166,162 |
| | Gdmnscs Gqgptnrintloppr R6 | Registered Investment Company (RIC) | ** | 21,460 |
| | Glnmdequanuslgcpgreg Inst | Registered Investment Company (RIC) | ** | 107,237 |
| | Jpm Eq Inc R5 | Registered Investment Company (RIC) | ** | 15,806 |
| | Jpm Lgcap Gr R6 | Registered Investment Company (RIC) | ** | 16,642 |
| | JPMorgan Core Plus Bond R6 | Registered Investment Company (RIC) | ** | 282,911 |
| | Legal & General Commodity Strategy Fund - Institutional Class | Registered Investment Company (RIC) | ** | 7,644 |
| | Mfs Mdcap Gr R6 | Registered Investment Company (RIC) | ** | 13,097 |
| | Myguide American Funds Target Date 2015 Fund Fee Class R | Collective Trust | ** | 211,866 |
| | Myguide American Funds Target Date 2020 Fund Fee Class R | Collective Trust | ** | 1,066,546 |
| | Myguide American Funds Target Date 2025 Fund Fee Class R | Collective Trust | ** | 854,341 |
| | Myguide American Funds Target Date 2030 Fund Fee Class R | Collective Trust | ** | 1,094,402 |
| | Myguide American Funds Target Date 2035 Fund Fee Class R | Collective Trust | ** | 1,588,076 |
| | Myguide American Funds Target Date 2040 Fund Fee Class R | Collective Trust | ** | 1,449,454 |
| | Myguide American Funds Target Date 2045 Fund Fee Class R | Collective Trust | ** | 621,477 |
| | Myguide American Funds Target Date 2050 Fund Fee Class R | Collective Trust | ** | 1,169,700 |
| | Myguide American Funds Target Date 2055 Fund Fee Class R | Collective Trust | ** | 435,599 |
| | Myguide American Funds Target Date 2060 Fund Fee Class R | Collective Trust | ** | 384,660 |
| | Myguide American Funds Target Date 2065 Fund Fee Class R | Collective Trust | ** | 140,211 |
| * | NW Fixed Select Option | Registered Investment Company (RIC) | ** | 207,662 |
| * | Nw Loomis Allcap Gr R6 | Registered Investment Company (RIC) | ** | 21,049 |
| | Pgim Ttl Trn Bd R6 | Registered Investment Company (RIC) | ** | 40,521 |
| | Pimco Income Fund - Instl | Registered Investment Company (RIC) | ** | 257,147 |
| | Pimco Real Rtn Inst | Registered Investment Company (RIC) | ** | 38,798 |
| | Prncpl Glbl Realest R6 | Registered Investment Company (RIC) | ** | 12,840 |
| | T Rowe Price Blue Chip Gr I | Registered Investment Company (RIC) | ** | 50,078 |
| | Vanguard Wellesley Income - Adm | Registered Investment Company (RIC) | ** | 53,238 |
| | Vngrd Bal Indx Adml | Registered Investment Company (RIC) | ** | 57,875 |
| | Vngrd Devl Mkt Indx Adml | Registered Investment Company (RIC) | ** | 417,820 |
| | Vngrd Emrg Mkt Stkindxadm | Registered Investment Company (RIC) | ** | 137,004 |
| | Vngrd Expir Adml | Registered Investment Company (RIC) | ** | 140,920 |
| | Vngrd Gr Inc Adml | Registered Investment Company (RIC) | ** | 131,310 |
| | Vngrd Gr Indx Adml | Registered Investment Company (RIC) | ** | 247,384 |
| | Vngrd Mdcap Val Index Adml | Registered Investment Company (RIC) | ** | 194,356 |
| | Vngrd Mid-Cap Idx Fd As | Registered Investment Company (RIC) | ** | 266,039 |
| | Vngrd Realest Indx Adml | Registered Investment Company (RIC) | ** | 81,542 |
| | Vngrd Sm Cap Indx Fd As | Registered Investment Company (RIC) | ** | 302,965 |
| | Vngrd Ttl Intl Bd Idx Adml | Registered Investment Company (RIC) | ** | 95,143 |
| | Vngrd Ttl Stmkt Indx Fd As | Registered Investment Company (RIC) | ** | 572,231 |
| | Vngrd Val Indx Adml | Registered Investment Company (RIC) | ** | 165,319 |
| | Total | | \$ | 13,957,403 |

* Denotes party in interest

** Cost information is omitted for participant-directed or beneficiary-directed transactions under an individual account plan.

The above information has been certified by Nationwide, the Trust Company, as complete and accurate.

Ekornes 401k Plan
EIN/PLAN No.: 13-3320804/003
Schedule of Delinquent Participant Contributions
(Attachment for Schedule H, Line 4a)
Year Ended December 31, 2024

| Participant Contributions Transferred Late to Plan | Total that Constitute Nonexempt Prohibited Transactions | | | Total Fully Corrected Under VFCP and PTE 2002-51 |
|--|---|---|---|--|
| X | | | | |
| Late Participant Loan Repayments are included | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | |
| X | \$26,513 (2023) | | | |
| X | \$76,640 (2024) | | | |

Ekornes 401k Plan
EIN/PLAN No.: 13-3320804/003
Schedule of Assets (Held at End of Year)
(Attachment for Schedule H, Line 4i)
Year Ended December 31, 2024

| (a) | (b) Identity of Issue | (c) Description of investments including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current Value |
|-----|---|---|----------|-------------------|
| | Ab Global Bond Fund - Class Z | Registered Investment Company (RIC) | ** \$ | 20,311 |
| | Avantis Emerging Markets Equity Fund - Institutional Class | Registered Investment Company (RIC) | ** | 12,295 |
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| | Blackrock High Yield Portfolio - Class K | Registered Investment Company (RIC) | ** | 29,455 |
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| | Myguide American Funds Target Date 2015 Fund Fee Class R | Collective Trust | ** | 211,866 |
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| | Myguide American Funds Target Date 2025 Fund Fee Class R | Collective Trust | ** | 854,341 |
| | Myguide American Funds Target Date 2030 Fund Fee Class R | Collective Trust | ** | 1,094,402 |
| | Myguide American Funds Target Date 2035 Fund Fee Class R | Collective Trust | ** | 1,588,076 |
| | Myguide American Funds Target Date 2040 Fund Fee Class R | Collective Trust | ** | 1,449,454 |
| | Myguide American Funds Target Date 2045 Fund Fee Class R | Collective Trust | ** | 621,477 |
| | Myguide American Funds Target Date 2050 Fund Fee Class R | Collective Trust | ** | 1,169,700 |
| | Myguide American Funds Target Date 2055 Fund Fee Class R | Collective Trust | ** | 435,599 |
| | Myguide American Funds Target Date 2060 Fund Fee Class R | Collective Trust | ** | 384,660 |
| | Myguide American Funds Target Date 2065 Fund Fee Class R | Collective Trust | ** | 140,211 |
| * | NW Fixed Select Option | Registered Investment Company (RIC) | ** | 207,662 |
| * | Nw Loomis Allcap Gr R6 | Registered Investment Company (RIC) | ** | 21,049 |
| | Pgim Ttl Trn Bd R6 | Registered Investment Company (RIC) | ** | 40,521 |
| | Pimco Income Fund - Instl | Registered Investment Company (RIC) | ** | 257,147 |
| | Pimco Real Rtn Inst | Registered Investment Company (RIC) | ** | 38,798 |
| | Prncpl Glbl Realest R6 | Registered Investment Company (RIC) | ** | 12,840 |
| | T Rowe Price Blue Chip Gr I | Registered Investment Company (RIC) | ** | 50,078 |
| | Vanguard Wellesley Income - Adm | Registered Investment Company (RIC) | ** | 53,238 |
| | Vngrd Bal Indx Adml | Registered Investment Company (RIC) | ** | 57,875 |
| | Vngrd Devl Mkt Indx Adml | Registered Investment Company (RIC) | ** | 417,820 |
| | Vngrd Emrg Mkt Stkindxadm | Registered Investment Company (RIC) | ** | 137,004 |
| | Vngrd Expir Adml | Registered Investment Company (RIC) | ** | 140,920 |
| | Vngrd Gr Inc Adml | Registered Investment Company (RIC) | ** | 131,310 |
| | Vngrd Gr Indx Adml | Registered Investment Company (RIC) | ** | 247,384 |
| | Vngrd Mdcap Val Index Adml | Registered Investment Company (RIC) | ** | 194,356 |
| | Vngrd Mid-Cap Idx Fd As | Registered Investment Company (RIC) | ** | 266,039 |
| | Vngrd Realest Indx Adml | Registered Investment Company (RIC) | ** | 81,542 |
| | Vngrd Sm Cap Indx Fd As | Registered Investment Company (RIC) | ** | 302,965 |
| | Vngrd Ttl Intl Bd Idx Adml | Registered Investment Company (RIC) | ** | 95,143 |
| | Vngrd Ttl Stmkt Indx Fd As | Registered Investment Company (RIC) | ** | 572,231 |
| | Vngrd Val Indx Adml | Registered Investment Company (RIC) | ** | 165,319 |
| | Total | | \$ | 13,957,403 |

* Denotes party in interest

** Cost information is omitted for participant-directed or beneficiary-directed transactions under an individual account plan.

The above information has been certified by Nationwide, the Trust Company, as complete and accurate.