

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

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.

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... [X] an amended return/report [] a short plan year return/report... C If the plan is a collectively-bargained plan, check here... [] D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program... [X] special extension (enter description) DISASTERRELIEFEXTENSION KY-2025-02 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: WHATEVER IT TAKES TRANSMISSION & PARTS, INC ESOP
1b Three-digit plan number (PN): 002
1c Effective date of plan: 01/01/2004
2a Plan sponsor's name (employer, if for a single-employer plan): WHATEVER IT TAKES TRANSMISSION & PARTS, INC
2b Employer Identification Number (EIN): 61-1356670
2c Plan Sponsor's telephone number: 502-955-6035
2d Business code (see instructions): 423100

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, Date, and Name. Rows include: 1. Filed with authorized/valid electronic signature, 01/28/2026, PAMELA HERM; 2. Signature of plan administrator; 3. Filed with authorized/valid electronic signature, 01/28/2026, PAMELA HERM; 4. Signature of employer/plan sponsor; 5. Signature of 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	984
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)	743
	6a(2)	637
	6b	
	6c	270
	6d	907
	6e	5
	6f	912
	6g(1)	880
	6g(2)	912
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:
2I 2P 2Q 3I

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 type="checkbox"/> A (Insurance Information) – Number Attached _____
(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 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 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.
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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 WHATEVER IT TAKES TRANSMISSION & PARTS, INC ESOP	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 WHATEVER IT TAKES TRANSMISSION & PARTS, INC	D Employer Identification Number (EIN) 61-1356670	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(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:	KRAFTCPAS, PLLC	b EIN:	62-0713250
c Position:	ACCOUNTANT		
d Address:	555 GREAT CIRCLE ROAD NASHVILLE, TN 37228	e Telephone:	615-242-7351

Explanation: PREVIOUS ACCOUNTANT MERGED WITH BAKER TILLY US, LLP UNDER EIN 30-1413443.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <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 WHATEVER IT TAKES TRANSMISSION & PARTS, INC ESOP	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 WHATEVER IT TAKES TRANSMISSION & PARTS, INC	D Employer Identification Number (EIN) 61-1356670

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

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	91307	189334
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	139829	49548
(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)		
(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)		
(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)	49584870	57325257
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e		0
f Total assets (add all amounts in lines 1a through 1e).....	1f	49816006	57564139
Liabilities			
g Benefit claims payable.....	1g	150862	89897
h Operating payables.....	1h	0	
i Acquisition indebtedness.....	1i	2744870	2625257
j Other liabilities.....	1j	0	1753797
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	2895732	4468951
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	46920274	53095188

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)	280888	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		280888
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		0
(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)	7743257	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		8024145

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1737505	
(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)		1737505
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		111726
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1849231

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		6174914
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: **BAKER TILLY US, LLP**

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

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
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		1000000
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.
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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 <u>WHATEVER IT TAKES TRANSMISSION & PARTS, INC ESOP</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WHATEVER IT TAKES TRANSMISSION & PARTS, INC</u>	D Employer Identification Number (EIN) <u>61-1356670</u>	

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

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

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

1	
----------	--

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 61-1102534

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 ___/___/___ (MM/DD/YYYY) and the Opinion Letter serial number _____.

WHATEVER IT TAKES TRANSMISSIONS & PARTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITORS' REPORT

DECEMBER 31, 2024

EMPLOYER IDENTIFICATION NUMBER: 61-1356670

PLAN NUMBER: 002

WHATEVER IT TAKES TRANSMISSIONS & PARTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

FINANCIAL STATEMENTS, SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITORS' REPORT

DECEMBER 31, 2024

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All other supplemental schedules ordinarily required by the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable to this plan for the audit periods addressed in the Independent Auditors' Report.



INDEPENDENT AUDITORS' REPORT

Board of Trustees and Plan Participants
Whatever It Takes Transmissions & Parts, Inc.
Employee Stock Ownership Plan
Louisville, Kentucky

OPINION ON THE 2024 FINANCIAL STATEMENTS

We have audited the financial statements of Whatever It Takes Transmissions & Parts, Inc. Employee Stock Ownership Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024, and the changes in its net assets available for benefits for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINION ON THE 2024 FINANCIAL STATEMENTS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2024 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 2024 financial statements.

RESPONSIBILITIES OF MANAGEMENT FOR THE 2024 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.

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

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transaction that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintain 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 2024 FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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.

2024 SUPPLEMENTAL SCHEDULE REQUIRED BY ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4(i) -Schedule of assets (Held at End of Year) as of December 31, 2024 is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

OTHER MATTER – AUDITORS' REPORT ON 2023 FINANCIAL STATEMENTS

The 2023 financial statements of the Plan were audited by predecessor auditors whose report dated October 14, 2024 expressed an unmodified opinion on those financial statements.

Baker Tilly US, LLP

Nashville, Tennessee
January 21, 2026

WHATEVER IT TAKES TRANSMISSIONS & PARTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2024 AND 2023

	2024			2023		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
ASSETS						
Investment in Whatever It Takes Holding						
Company, Inc. common stock, at fair value	\$ 48,644,419	\$ 6,055,581	\$ 54,700,000	\$ 42,923,769	\$ 3,916,231	\$ 46,840,000
Receivable	-	49,548	49,548	139,829	-	139,829
Cash, non-interest bearing	189,334	-	189,334	82,072	-	82,072
TOTAL ASSETS	48,833,753	6,105,129	54,938,882	43,145,670	3,916,231	47,061,901
LIABILITIES						
Employer advance	-	1,753,797	1,753,797	-	-	-
Note payable	-	2,625,257	2,625,257	-	2,744,870	2,744,870
NET ASSETS AVAILABLE FOR BENEFITS	\$ 48,833,753	\$ 1,726,075	\$ 50,559,828	\$ 43,145,670	\$ 1,171,361	\$ 44,317,031

See accompanying notes to financial statements

WHATEVER IT TAKES TRANSMISSIONS & PARTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>
ADDITIONS			
Net appreciation in fair value of investments	\$ 7,202,836	\$ 657,164	\$ 7,860,000
Employer contributions	-	280,887	280,887
Allocation of 9,931 shares of Whatever It Takes Holding Company, Inc. common stock, at fair value	271,611	-	271,611
Interest Income	<u>2,871</u>	<u>-</u>	<u>2,871</u>
TOTAL ADDITIONS	<u>7,477,318</u>	<u>938,051</u>	<u>8,415,369</u>
DEDUCTIONS			
Interest expense	-	111,726	111,726
Distributions to participants	1,789,235	-	1,789,235
Allocation of 9,931 shares of Whatever It Takes Holding Company, Inc. common stock, at fair value	<u>-</u>	<u>271,611</u>	<u>271,611</u>
TOTAL DEDUCTIONS	<u>1,789,235</u>	<u>383,337</u>	<u>2,172,572</u>
NET INCREASE	5,688,083	554,714	6,242,797
NET ASSETS AVAILABLE FOR BENEFITS			
Beginning of year	<u>43,145,670</u>	<u>1,171,361</u>	<u>44,317,031</u>
End of year	<u>\$ 48,833,753</u>	<u>\$ 1,726,075</u>	<u>\$ 50,559,828</u>

See accompanying notes to financial statements.

WHATEVER IT TAKES TRANSMISSIONS & PARTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of the Whatever It Takes Transmissions & Parts, Inc. Employee Stock Ownership Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions, which is available from the Plan Administrator, Whatever It Takes Transmissions & Parts, Inc. (the “Employer”).

General

The Plan was established effective January 1, 2004, and restated effective January 1, 2016, and covers all qualified employees of the Employer. The Plan operates as a leveraged employee stock ownership plan (“ESOP”). It is designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code of 1986, as amended (“IRC”), and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). The Plan Administrator is responsible for oversight of the Plan. The trust department of an independent third-party bank is the Plan’s Trustee.

In December 2004, the Plan purchased 100% of the outstanding common stock of the Employer in a leveraged buyout and holds the stock in a trust established under the Plan. Pursuant to the leveraged buyout, an election was filed for the Employer to be classified as a C corporation under the Code. In February 2006, the Plan exchanged its shares of the Employer’s common stock for 100% of the outstanding shares of WITHC. The transaction was affected as a tax-free reorganization in which the Employer became a wholly-owned subsidiary of WITHC, and the Plan became WITHC’s sole shareholder. Simultaneously, an election was filed for WITHC to be classified as an S corporation. In December 2016, the Plan repurchased the 78,600 shares of the Employer’s outstanding common stock to retain 100% ownership. The stock purchases were financed by loans obtained by the Employer to the Plan (see Note 7), which have been reflected in the accompanying financial statements. The 2004 loan matured on December 31, 2019 when it was paid off in full. Scheduled debt service on the 2016 loan is to be paid from the proceeds of fully deductible Employer contributions to the Plan. In December 2023, the Plan repurchased 120,116 shares of the Employer’s outstanding common stock to retain 100% ownership. The stock purchase was financed with a \$1,986,418 loan obtained by the Employer to the Plan (see Note 7). In December 2024, the Plan entered into a \$1,753,797 temporary loan agreement with the Employer to fund certain distributions during the year ended December 31, 2024. Contributions related to the temporary loan are allocated to participants as compensation shares, based primarily on the ratio of each participant’s compensation to the total compensation of all participants.

WHATEVER IT TAKES TRANSMISSIONS & PARTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

Allocated and Unallocated Shares

Plan borrowings are collateralized by the unallocated shares of WITHC's common stock. The Employer, in its role as a lender, has no rights against shares once they are allocated under the Plan. Accordingly, the accompanying financial statements present separately the assets and liabilities and changes therein pertaining to:

- a) The accounts of employees with allocated stock (Allocated); and
- b) Stock not yet allocated to employees (Unallocated).

Eligibility

The Plan covers all employees of the Employer who have completed at least 1,000 hours of service or terminated employment as a result of retirement, disability or death and are not leased employees, nonresident aliens or employees covered under a collective bargaining arrangement.

Contributions

The Employer is obligated to make contributions in cash to the Plan which, when aggregated with the Plan's dividends and interest earnings, equal the amount necessary to enable the Plan to make the regularly scheduled payments of principal and interest due on the note payable (see Note 7) and fund distributions to participants. Under the terms of the loan, the Plan is also allowed to make principal prepayments without penalty. Participant contributions or rollover contributions to the Plan are not permitted.

Vesting and Forfeitures

Effective January 1, 2020, the Plan was amended such that participants who terminated prior to January 1, 2020 will be 100% vested in their accounts after completing five years of service or when the participant reaches normal retirement age, becomes disabled or dies while employed by the Employer. Participants employed at December 31, 2019, who were not yet 100% vested and who perform at least one hour of service in 2020 will vest at 20% after two years, 40% after three years, 60% after 4 years and will become 100% vested after five years of credited service. Participants hired on or after January 1, 2020 will vest at 20% after two years and 20% per year thereafter, resulting in 100% vesting after six years of credited service. A year of service is any Plan year in which a participant completes 1,000 hours of service. Years of service shall exclude service prior to the effective date of the Plan.

Effective December 4, 2023, the Plan was amended such that normal retirement age for employees hired on or after December 4, 2023 shall mean the later of the Participant's 64th birthday or the completion of five years of plan participation. A participant shall become fully vested in the Participant's account upon attaining normal retirement age.

Forfeitures of the nonvested portion of terminated participants' accounts are reallocated to the accounts of remaining ESOP participants after five consecutive one-year breaks in service. Forfeitures of terminated nonvested account balances reallocated to remaining plan participants at December 31, 2024 totaled \$1,663,301.

WHATEVER IT TAKES TRANSMISSIONS & PARTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

Payment of Benefits

No distributions will be made from the Plan until a participant retires, dies (in which case payment shall be made to his or her beneficiary or, if none, to his or her legal representatives), becomes disabled or otherwise terminates employment with the Employer. Distributions shall be made in cash.

Effective January 1, 2020, the Plan was amended such that participants who terminate employment on or after January 1, 2020, for reasons of death, disability or retirement on or after normal retirement age, distributions will be made in annual installments over a five-year period, provided, however, the Plan Administrator can determine, on a nondiscriminatory basis, to allow lump sum cash distributions if adequate cash is available. Notwithstanding the foregoing, if a vested participant terminates employment for a reason other than death, retirement or disability, and the terminated vested participant subsequently reaches normal retirement age or dies prior to commencement of benefits, the participant will be eligible to commence installment payments over a five-year period, or, as determined by the Plan Administrator on a nondiscriminatory basis, a lump sum cash payment if adequate cash is available.

Effective January 1, 2023, the Plan was amended such that any participant who does not file their written consent with the Administrator within the period of time set by the Administrator, shall be treated as an “inactive participant account”. These participants shall not be distributed until the close of the annual valuation date which the participant consents or attains their normal retirement age. In any year that a Participant maintains an inactive participant account, the Administrator may exchange any cash or other liquid assets held in the other investments accounts of Participants who are actively employed by the Company for the shares of company stock held in the inactive participant account.

Under the provisions of the Plan, the Employer is obligated to repurchase participant shares which have been distributed under the terms of the Plan if the shares are not publicly traded or if the shares are subject to trading limitations.

Voting Rights

In matters involving major Employer transactions, as defined by the Plan, each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account and to be notified by the Trustee prior to the time such rights are to be exercised. Other corporate matters are voted on by the Trustee in accordance with instructions from the Plan’s administrative committee. The Trustee is required to vote any unallocated shares and any allocated shares of WITHC stock for which no voting instructions have been received on behalf of the collective best interest of Plan participants and their beneficiaries.

WHATEVER IT TAKES TRANSMISSIONS & PARTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

Participant Accounts

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each Plan year with an allocation of (1) shares of WITHC's common stock released by the Trustee from the unallocated account and (2) forfeitures of terminated participants' nonvested accounts, if applicable. Eligible employees receive an allocation of Employer contributions and forfeitures if they complete 1,000 hours of service or terminated employment as a result of retirement, disability or death. Allocations are based on the ratio of each participant's eligible compensation to the total eligible compensation of all participants. Plan earnings are allocated to each participant's account based on the ratio of the participant's beginning of the year account balance to the total beginning of the year account balances of all participants.

Put Option

Under federal income tax regulations, Employer common stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right for a participant to demand that the Employer buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the fair market value of the stock. The Employer can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in WITHC stock into investments which are more diversified. Participants who are age 55 or older with at least 10 years of participation in the Plan may elect to diversify a portion of their accounts into other investments. Diversification is offered to each eligible participant over a six-year period. In each of the first five years, a participant may diversify up to 25% of the value of their investment in Employer Common Stock, less any shares previously diversified. In the sixth year, the percentage changes to 50%. Participants who elect to diversify receive a cash distribution of the applicable amount.

NOTE 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 of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP 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 at the date of the financial statements. Accordingly, actual results could differ from those estimates.

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

Risks and Uncertainties

The Plan investments consist primarily of the Employer's common stock, which is exposed to various risks such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows and/or other such techniques. Due to the level of risk associated with the investment in common stock and to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in the values of the common stock will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Investment Valuation and Income Recognition

The investment in common stock of the Employer is valued at its estimated fair value. See Note 5 for discussion of fair value measurements.

Dividend income (if any) is accrued on the ex-dividend date.

Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported on the average cost method. Net appreciation in fair value of investments includes the Plan's gains on the investment in Employer common stock.

Benefit Payments

Benefit payments are recognized in the year paid.

Expenses

Substantially all expenses of maintaining the Plan are paid by the Employer. These expenses are excluded from the financial statements.

Events Occurring After Reporting Date

The Plan has evaluated events and transactions that occurred between December 31, 2024, and January 21, 2026, the date the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

Recent Regulatory Update

The SECURE 2.0 Act of 2022 was signed into law on December 29, 2022. This legislation includes a vast array of provisional changes to retirement plans, becoming effective in 2023 and beyond. Plan management adopted mandatory provisions, effective for the year ended December 31, 2024 and continues to evaluate the impact of the adoption and implementation of this legislation on the Plan. The application of SECURE 2.0 Act of 2022 did not have a material effect on the Plan's financial statements.

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

NOTE 3 - ADMINISTRATION OF PLAN ASSETS

Employer contributions are managed by the Trustee, which invests cash received from Employer contributions and interest and dividend income and makes distributions to participants. The Trustee also administers the payment of principal and interest on the loans (see Note 7).

Certain administrative functions are performed by officers or employees of the Employer with no compensation from the Plan. Administrative expenses, including the Trustee's fees, may be paid out of the Plan unless paid by the Employer.

NOTE 4 - INVESTMENTS

The Plan's investments at December 31, 2024 and 2023 are presented in the following table:

	December 31, 2024			December 31, 2023		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Number of shares of WITHC common stock	1,962,706	37,294	2,000,000	1,952,775	47,225	2,000,000
Cost	\$ 6,133,459	\$ 561,746	\$ 6,695,205	\$ 5,974,213	\$ 720,992	\$ 6,695,205
Estimated fair value	\$ 48,644,419	\$ 6,055,581	\$ 54,700,000	\$ 42,923,769	\$ 3,916,231	\$ 46,840,000

NOTE 5 - FAIR VALUE MEASUREMENTS

The Plan classifies its investments based on a hierarchy consisting of: Level 1 (valued using quoted prices from active markets for identical assets), Level 2 (not traded on an active market but for which observable market inputs are readily available) and Level 3 (valued based on significant unobservable inputs). The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs.

The fair value of the Employer's common stock held by the Plan is valued at fair value based on an independent appraisal utilizing Level 3 inputs. For the years ending December 31, 2024 and 2023, the appraisal was based on the discounted cash flow and selected public company valuation techniques. The appraiser took into account historical and projected cash flows, revenue and adjusted EBITDA, and market-determined pricing multiples of companies deemed similar to the Employer. Plan management has concluded that a market participant would also recoup a discount for lack of marketability.

The valuation process involves Plan management's selection of an independent appraiser. Plan management accumulated the data for the appraiser from the audited financial statements of the

WHATEVER IT TAKES TRANSMISSIONS & PARTS, INC.
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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

Employer. The appraiser prepares a preliminary report which Plan management, along with the ESOP Trustee, reviews in detail, discusses and approves.

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

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

	Level 1	Level 2	Level 3	Total
2024				
Investment in WITHC common stock	\$ -	\$ -	\$ 54,700,000	\$ 54,700,000
2023				
Investment in WITHC common stock	\$ -	\$ -	\$ 46,840,000	\$ 46,840,000

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31:

Balance, beginning of year	\$ 46,840,000
Unrealized gains included in changes in net assets relating to instruments still held at the reporting date reported in net appreciation in fair value of investments in the statement of changes in net assets available for benefits	<u>7,860,000</u>
Balance, end of year	<u>\$ 54,700,000</u>

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

The following table sets forth the basic assumptions used in arriving at the significant unobservable inputs as of December 31, 2024 and 2023:

Description	Fair Value at December 31, 2024	Fair Value at December 31, 2023	Valuation Techniques*	Unobservable Inputs*
WITHC Common Stock	\$ 54,700,000	\$ 46,840,000	Selected Public Company Analysis	Projected revenue and EBITDA growth rates
				Projected profitability rates
				Valuation multiples
			Discounted Cash Flow Analysis	Weighted average cost of capital
				Discount rates
				Terminal value calculation
				Long-term revenue growth rate
	Long-term gross profit and adjusted EBITDA margins			
Both valuation techniques noted above	Discount for lack of marketability			

*Information noted in these columns is the same for the investment type for 2024 and 2023.

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

NOTE 6 - EMPLOYER ADVANCE

On December 16, 2024, the Employer advanced \$1,753,797 in cash to the Plan to cover the Plan's distribution obligations and covert shares of terminated participant accounts to cash. The advance was an interest-free loan to the Plan. No collateral was taken for the loan. The loan complied with the requirements of the Department of Labor Prohibited Transaction Class Exemption 80-26.

The proceeds of the loan paid distributions of \$1,753,797 representing the fair value of 64,124 shares.

As defined in the 2024 ESOP Loan Agreement, as soon as administratively feasible after the receipt of the ESOP annual valuation for the period ended December 31, 2024, the Trustee shall tender to the Employer the shares necessary to satisfy the 80-26 loan. The actual shares necessary to repay the 2024 80-26 loan was 64,124 shares.

NOTE 7 - NOTE PAYABLE

On December 9, 2016, the Plan entered into a \$1,200,000 stock purchase agreement and term loan agreement with the Employer. The proceeds of the loan were used to repurchase the 78,600 shares of the Employer's outstanding common stock. The balance of the note payable amounted to \$701,482 and \$758,452 as of December 31, 2024 and 2023, respectively.

On December 30, 2023, the Plan entered into a \$1,986,418 stock purchase agreement and term loan agreement with the Employer. The proceeds of the loan were used to repurchase the 120,116 shares of the Employer's outstanding common stock. The Plan owns 100% of the Employer's outstanding common stock from this transaction. The balance of the note payable amounted to \$1,923,775 and \$1,986,418 as of December 31, 2024 and 2023, respectively.

Principal and interest on the notes are due in equal annual installments at an interest rate of 1.95% and 5.03%, respectively. The loans provide that in the event of any partial prepayment of the outstanding principal balance, the amount of each remaining installment due shall be recomputed. There were no prepayments in 2024. The notes are secured by the unallocated shares of WITHC's common stock and mature December 31, 2035, and December 31, 2043, respectively.

Shares are released from collateral and allocated to participants as payments of principal and interest are made. The number of shares released in any year is the number of shares held as collateral, times the ratio of the current year payments divided by the total of this year's payments, plus all future years' principal and interest payments. This resulted in 9,931 shares being released and allocated for the year ended December 31, 2024.

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

Annual principal maturities of the note payable at December 31, 2024, follow:

For the year ending:

2025	\$ 117,265
2026	125,026
2027	129,500
2028	134,162
2029	139,023
Thereafter	<u>1,980,281</u>
	<u>\$ 2,625,257</u>

NOTE 8 - INCOME TAX STATUS

The Plan obtained a determination letter from the Internal Revenue Service (“IRS”) on November 21, 2016. However, management has identified that the determination letter was issued under an incorrect Employer Identification Number (EIN). Despite this administrative error, there were no differences in the design or operation of the plan associated with the EIN discrepancy. The Plan Administrator and the Plan’s tax counsel believe that the Plan and related trust are currently designed and being operated in compliance with applicable requirements for exemption under the Internal Revenue Code (“IRC”).

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS.

NOTE 9 - PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under the United States Department of Labor Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the Employer, and certain others.

The Plan’s assets, which consist principally of the Employer’s common stock, are considered to be party-in-interest investments. Employer contributions and loan payments made to the Employer are considered party-in-interest transactions. These transactions are exempt from the prohibited transaction provisions of ERISA and the IRC.

NOTE 10 - PLAN TERMINATION

Although it has not expressed any intention to do so, the Employer reserves the right to terminate the Plan at any time, subject to the Plan provisions. Upon such termination of the Plan, the respective participant interests will be distributed to them or their beneficiaries at the time and in a manner prescribed by Plan terms and the IRC. In addition, the administrative committee shall direct the Trustee to pay all liabilities and expenses of the trust fund and to sell shares of WITHC’s stock held in the loan suspense account to the extent necessary to repay the notes payable.

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

NOTE 11 - TERMINATED PARTICIPANTS

Included in net assets available for benefits are amounts allocated to terminated participants who are fully vested but are not eligible for a withdrawal from the Plan until they reach retirement age, become disabled, die or the year following the Plan year in which the notes payable are repaid. Plan assets allocated to these individuals total \$9,000,046 and \$9,629,856 as of December 31, 2024 and 2023, respectively.

NOTE 12 - RECONCILIATION OF FORM 5500 TO FINANCIAL STATEMENTS

The following is a reconciliation of net assets available for benefits per the Form 5500 to the financial statements as of December 31:

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the Form 5500	\$ 53,095,188	\$ 46,920,274
Outstanding distribution checks recorded as cash on form 5500	-	(9,235)
Acquisition debt considered in valuation of common stock reported as an asset per the Form 5500	(2,625,257)	(2,744,870)
Participant benefits payable reported as a liability per the Form 5500	<u>89,897</u>	<u>150,862</u>
Net assets available for benefits per the financial statements	<u>\$ 50,559,828</u>	<u>\$ 44,317,031</u>

The following is a reconciliation of the net increase in net assets available for benefits per the Form 5500 to the financial statements for the year ended December 31, 2024:

Net increase in net assets available for benefits per the Form 5500	\$ 6,174,914
Change in acquisition debt considered in valuation of common stock, reported as net appreciation in estimated fair value on the Form 5500	119,613
Change in participant receivable payable reported within benefit payments on the Form 5500	<u>(51,730)</u>
Net increase in net assets available for benefits per the financial statements	<u>\$ 6,242,797</u>

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NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2024

NOTE 13 - SUBSEQUENT EVENT

Effective September 30, 2025 the Plan entered into a \$1,315,348 stock purchase agreement and term loan agreement with the Employer. The proceeds of the note were used to repurchase 64,124 shares of the Employer's common stock. Principal and interest on the note are due in equal installments at an interest rate of 4.83%. The note provides that any unpaid principal and interest are due upon the maturity date of December 31, 2045.

SUPPLEMENTARY INFORMATION

WHATEVER IT TAKES TRANSMISSIONS & PARTS, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

EMPLOYER IDENTIFICATION NUMBER: 61-1356670
PLAN NUMBER: 002

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2024

<u>(a)</u>	<u>(b) Identity of issue, borrower, lessor or similar party</u>	<u>(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value</u>	<u>(d) Cost</u>	<u>(e) Current value</u>
*	Whatever It Takes Holding Company, Inc.	2,000,000 shares common stock; no par value	<u>\$ 6,695,205</u>	<u>\$ 54,700,000</u>

*Denotes party-in-interest

WHATEVER IT TAKES TRANSMISSIONS & PARTS, INC.
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EMPLOYER IDENTIFICATION NUMBER: 61-1356670
PLAN NUMBER: 002

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2024

<u>(a)</u>	<u>(b) Identity of issue, borrower, lessor or similar party</u>	<u>(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value</u>	<u>(d) Cost</u>	<u>(e) Current value</u>
*	Whatever It Takes Holding Company, Inc.	2,000,000 shares common stock; no par value	<u>\$ 6,695,205</u>	<u>\$ 54,700,000</u>

*Denotes party-in-interest