

<p><b>Form 5500</b></p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2023</p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

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

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

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

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

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

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

special extension (enter description)

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

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

<p><b>1a</b> Name of plan <u>WRIGHT SERVICE CORP. EMPLOYEE STOCK OWNERSHIP PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>003</u></p>
<p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>WRIGHT SERVICE CORP.</u></p> <p><u>5930 GRAND AVE</u> <u>WEST DES MOINES, IA 50266-5302</u></p>	<p><b>1c</b> Effective date of plan <u>10/01/2001</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>42-1206493</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>515-277-6291</u></p> <p><b>2d</b> Business code (see instructions) <u>561730</u></p>

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

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

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	02/18/2026	JANELLE WILFORD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	02/18/2026	JANELLE WILFORD
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	3908
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	2792
	<b>6a(2)</b>	2433
	<b>6b</b>	154
	<b>6c</b>	826
	<b>6d</b>	3413
	<b>6e</b>	10
	<b>6f</b>	3423
	<b>6g(1)</b>	3291
<b>6g(2)</b>	3392	
<b>6h</b>	388	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>	

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> 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**
- (1)  **R** (Retirement Plan Information)
  - (2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
  - (3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
  - (4)  **DCG** (Individual Plan Information) – Number Attached 0
  - (5)  **MEP** (Multiple-Employer Retirement Plan Information)

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

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

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

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

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

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**11c** Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

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

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

<b>A</b> Name of plan <b>WRIGHT SERVICE CORP. EMPLOYEE STOCK OWNERSHIP PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>003</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>WRIGHT SERVICE CORP.</b>	<b>D</b> Employer Identification Number (EIN) <b>42-1206493</b>	

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

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

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

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

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

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

<b>GREAT BANC &amp; TRUST</b>	<b>801 WARRENVILLE ROAD SUITE 500 LISLE, IL 60532</b>
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<b>GREAT BANC &amp; TRUST</b>	<b>801 WARRENVILLE ROAD SUITE 500 LISLE, IL 60532</b>
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning <b>10/01/2023</b> and ending <b>09/30/2024</b>	
<b>A</b> Name of plan <b>WRIGHT SERVICE CORP. EMPLOYEE STOCK OWNERSHIP PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>003</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>WRIGHT SERVICE CORP.</b>	<b>D</b> Employer Identification Number (EIN) <b>42-1206493</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>		
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	44906	71280
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	1395763	1330605
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>		
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		<b>(a)</b> Beginning of Year	<b>(b)</b> End of Year
<b>(1)</b> Employer securities .....	<b>1d(1)</b>	217732285	230061376
<b>(2)</b> Employer real property .....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation .....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e) .....	<b>1f</b>	219172954	231463261
<b>Liabilities</b>			
<b>g</b> Benefit claims payable .....	<b>1g</b>		
<b>h</b> Operating payables .....	<b>1h</b>		
<b>i</b> Acquisition indebtedness .....	<b>1i</b>		
<b>j</b> Other liabilities .....	<b>1j</b>	10822571	21544491
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j) .....	<b>1k</b>	10822571	21544491
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f) .....	<b>1l</b>	208350383	209918770

**Part II Income and Expense Statement**

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

<b>Income</b>		<b>(a)</b> Amount	<b>(b)</b> Total
<b>a Contributions:</b>			
<b>(1)</b> Received or receivable in cash from: <b>(A)</b> Employers .....	<b>2a(1)(A)</b>	7227814	
<b>(B)</b> Participants .....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers) .....	<b>2a(1)(C)</b>		
<b>(2)</b> Noncash contributions .....	<b>2a(2)</b>		7227814
<b>(3)</b> Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....	<b>2b(1)(A)</b>	75377	
<b>(B)</b> U.S. Government securities .....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments .....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants) .....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans .....	<b>2b(1)(E)</b>		
<b>(F)</b> Other .....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		75377
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock .....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock .....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds) .....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		0
<b>(3)</b> Rents .....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds .....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions) .....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate .....	<b>2b(5)(A)</b>		
<b>(B)</b> Other .....	<b>2b(5)(B)</b>	12322345	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(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)		
<b>c</b> Other income.....	2c		65778
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d		19691314

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	13983469	
(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)		13983469
<b>f</b> Corrective distributions (see instructions).....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g		
<b>h</b> Interest expense.....	2h		287068
<b>i</b> 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
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j		14270537

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		5420777
<b>l</b> Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		3852390

**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: RSM US LLP

(2) EIN: 42-0714325

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

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

**Part IV Compliance Questions**

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

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		2500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)
WRIGHT SERVICE CORP 401(K) RETIREMENT PLAN	42-1206493	002

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

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

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

<b>A</b> Name of plan <b>WRIGHT SERVICE CORP. EMPLOYEE STOCK OWNERSHIP PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>003</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>WRIGHT SERVICE CORP.</b>	<b>D</b> Employer Identification Number (EIN) <b>42-1206493</b>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	<b>10888039</b>
<b>2</b> 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): <u>42-0127290</u>		
<b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	

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

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

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

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

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

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

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

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

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....  Yes  No

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

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

# **Wright Service Corp. Employee Stock Ownership Plan and Trust**

Financial Report  
September 30, 2024

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## Independent Auditor's Report

RSM US LLP

Participants and Board of Directors  
Wright Service Corp. Employee Stock Ownership Plan and Trust

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

We have performed audits of the financial statements of Wright Service Corp. Employee Stock Ownership Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of September 30, 2024 and 2023, the related statement of changes in net assets available for benefits for the year ended September 30, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of September 30, 2024 and 2023, and for the year ended September 30, 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### Opinion

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

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

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

**Emphasis of Matter—Investments**

As discussed in Note 10, the financial statements include an investment representing 99% of total assets as of September 30, 2024 and 2023, whose fair value has been estimated by an independent appraisal, in the absence of readily ascertainable fair values, with the assistance of management and approved by the trustee. Because of the inherent uncertainty of the valuation, the estimated value may differ significantly from the value that would have been used had a market for the investment existed, and the difference could be material. Our opinion is not modified with respect to this matter.

**Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern 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 transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

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 U.S. GAAP.

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 U.S. GAAP.

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

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

The supplemental schedules, Schedule H, Line 4i—schedule of assets (held at end of year) as of September 30, 2024, and Schedule H, Line 4j—schedule of reportable transactions for the year ended September 30, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL'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 DOL'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).

*RSM US LLP*

Des Moines, Iowa  
August 12, 2025

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Statement of Net Assets Available for Benefits September 30, 2024

	Allocated	Unallocated	Total
<b>Assets</b>			
Investments, at fair value:			
Common stock of Wright Service Corp.	\$ 202,603,163	\$ 27,458,213	\$ 230,061,376
Mutual fund	1,330,605	-	1,330,605
	<u>203,933,768</u>	<u>27,458,213</u>	<u>231,391,981</u>
Receivables:			
Dividend	5,502	-	5,502
	<u>5,502</u>	<u>-</u>	<u>5,502</u>
<b>Total assets</b>	<u>203,939,270</u>	<u>27,458,213</u>	<u>231,397,483</u>
Liabilities, notes payable	-	21,544,491	21,544,491
	<u>-</u>	<u>21,544,491</u>	<u>21,544,491</u>
<b>Net assets available for benefits</b>	<u>\$ 203,939,270</u>	<u>\$ 5,913,722</u>	<u>\$ 209,852,992</u>

See notes to financial statements.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Statement of Net Assets Available for Benefits September 30, 2023

	Allocated	Unallocated	Total
<b>Assets</b>			
Investments, at fair value:			
Common stock of Wright Service Corp.	\$ 202,230,912	\$ 15,501,373	\$ 217,732,285
Mutual fund	1,395,763	-	1,395,763
	<u>203,626,675</u>	<u>15,501,373</u>	<u>219,128,048</u>
Receivables:			
Dividend	5,998		5,998
Other	38,908	-	38,908
	<u>44,906</u>	<u>-</u>	<u>44,906</u>
<b>Total assets</b>	<u>203,671,581</u>	<u>15,501,373</u>	<u>219,172,954</u>
<b>Liabilities</b>			
Notes payable	-	10,821,921	10,821,921
Other accrued expenses	650	-	650
<b>Total liabilities</b>	<u>650</u>	<u>10,821,921</u>	<u>10,822,571</u>
<b>Net assets available for benefits</b>	<u>\$ 203,670,931</u>	<u>\$ 4,679,452</u>	<u>\$ 208,350,383</u>

See notes to financial statements.

**Wright Service Corp. Employee Stock Ownership Plan and Trust**

**Statement of Changes in Net Assets Available for Benefits  
Year Ended September 30, 2024**

	Allocated	Unallocated	Total
<b>Additions:</b>			
Investment income:			
Net appreciation in fair value of common stock	\$ 10,828,908	\$ 1,493,437	\$ 12,322,345
Dividends	75,377	-	75,377
Employer contributions	6,775,277	452,537	7,227,814
Allocation of 462.37 shares of common stock of Wright Service Corp. at fair value	424,636	-	424,636
<b>Total additions</b>	<b>18,104,198</b>	<b>1,945,974</b>	<b>20,050,172</b>
<b>Deductions:</b>			
Benefits paid to participants	13,983,469	-	13,983,469
Interest expense	-	287,068	287,068
Allocation of 462.37 shares of common stock of Wright Service Corp. at fair value	-	424,636	424,636
<b>Total deductions</b>	<b>13,983,469</b>	<b>711,704</b>	<b>14,695,173</b>
<b>Net increase</b>	<b>4,120,729</b>	<b>1,234,270</b>	<b>5,354,999</b>
Transfer of assets to Wright Service Corp. 401(k) Retirement Plan	(3,852,390)	-	(3,852,390)
<b>Net assets available for benefits:</b>			
Beginning of year	203,670,931	4,679,452	208,350,383
End of year	<b>\$ 203,939,270</b>	<b>\$ 5,913,722</b>	<b>\$ 209,852,992</b>

See notes to financial statements.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 1. Plan Description

The following description of Wright Service Corp. Employee Stock Ownership Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General and eligibility:** Wright Service Corp. and subsidiaries (the Company or Plan Sponsor) established the Plan effective October 1, 2001. Effective October 1, 2013, the Plan was restated and operates as a leveraged employee stock ownership plan (ESOP) that is intended to satisfy all of the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code (IRC) and similar state tax laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The trust department of an independent third-party bank is the Plan's trustee (Trustee). An independent third-party administers the Plan.

The Plan purchased Company common shares using the proceeds of borrowings (see Note 6) from the Company and holds stock in a trust established under the Plan (the Trust). The borrowings are to be repaid over a period of 40 years to be fully deductible Company contributions to the Trust. As the Plan makes each payment of principal and interest, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the IRC.

Borrowings are collateralized by the unallocated shares of stock (see Note 6). The Company has no rights against shares once they are allocated under the ESOP. Accordingly, the financial statements of the Plan as of September 30, 2024 and 2023, and for the year ended September 30, 2024, present separately the assets and liabilities pertaining to:

1. The accounts of employees with rights in allocated stock (allocated); and
2. Stock not yet allocated to employees (unallocated).

Employees of the Company who were 18, nonunion members and employed as of October 1, 2001, were automatically eligible to participate in the Plan. Employees hired after October 1, 2001, who are nonunion members, are eligible after reaching the age of 18 and completing one year of service, providing they worked at least 1,000 hours during such Plan year.

**Contributions:** The Company will contribute two types of employer contributions to the Plan. First, discretionary contributions whereby Company contributions and forfeitures are allocated to participants in the ratio of eligible compensation paid to each participant to total eligible compensation paid to all eligible participants for the year. Eligible compensation is defined in the Plan document. Total discretionary contributions during the year ended September 30, 2024, were approximately \$352,000. Second, a safe harbor matching contribution equal to 100% of a participant's elective deferrals to the Wright Service Corp. 401(k) Retirement Plan up to 3% of eligible compensation and 50% of elective deferrals in excess of 3% up to 5% of eligible compensation. Total safe harbor matching contributions during the year ended September 30, 2024, were approximately \$6,424,000. The Company is obligated to make contributions in cash to the Plan which, when aggregated with the Plan's dividends and interest earnings, enable the Plan to make its regularly scheduled payments of principal and interest due on its term loan. Employee contributions are not permitted.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 1. Plan Description (Continued)

**Payment of benefits:** Upon termination of service, a participant with an account balance of less than \$5,000 receives a lump-sum distribution as soon as administratively practicable following the close of the plan year which the participant terminates from employment, but in no event later than the 60<sup>th</sup> day following the close of the plan year in which normal retirement age is met. The plan does not permit participants to receive distribution in any form other than lump sum if their vested balance does not exceed \$5,000. If the participant's account balance exceeds \$1,000 but does not exceed \$5,000, and the participant does not elect a rollover or cash distribution, the Plan Administrator will pay the distribution in a direct rollover to an individual retirement account it selects.

Upon termination of service due to disability or attaining normal retirement age, and a participant has a vested account balance greater than \$5,000, the Plan will commence distribution as soon as administratively practicable following the close of the plan year in which the participant is terminated. If the termination is not due to disability or is prior to the date the participant attains normal retirement age, the Plan will commence distribution of the participant's vested account balance not later than one year after the close of the fifth plan year following the plan year in which the participant is terminated. Participants must consent to any distribution if, at the time of distribution, their vested account balance exceeds \$5,000. If a participant does not make a distribution election, the Plan will commence distribution on the 60<sup>th</sup> day following the close of the plan year in which the later of two events occurs: (1) attainment of normal retirement age, or (2) termination of employment. Vested account balances exceeding \$50,000 may be paid under one, or any combination, of the following methods: (1) by payment in lump sum; or (2) by payment in annual installments over a period not exceeding five years unless the participant's accrued benefit exceeds \$1,230,000. If the participant's vested account balance exceeds \$1,230,000, the installment period may be extended one additional year (but no more than five additional years) for each \$245,000 (or fraction of \$245,000) by which their vested account balance exceeds \$1,230,000. These dollar thresholds are subject to adjustment based on changes in the cost of living, as prescribed by the Secretary of the Treasury.

Other than the required minimum distributions applicable to more than 5% owners, or the diversification requirements, the Plan does not permit participants to receive payment of any portion of their account balance unless terminated from employment.

Distributions to participants are made in the form of cash and shares. For the year ended September 30, 2024, the Plan distributed 12,527 shares valued at \$10,888,039, which immediately redeemed by the Company, and sold to the Plan in exchange for a note. In addition, the Plan made cash distributions totaling \$3,095,430.

Participant accounts with a vested value of approximately \$55,507,000 and \$47,402,000 have requested a distribution that has not been paid as of September 30, 2024 and 2023, respectively, which are amounts generally paid over the five year installment period.

**Voting rights:** Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account. All allocated Company stock as to which instructions have been received (which may include an instruction to abstain) shall be voted by the Trustee in accordance with such instructions, provided that the Trustee may vote the shares as it determines is necessary to fulfill its fiduciary duties under ERISA. The Plan's Committee shall direct the Trustee how to vote any Company stock in the Trust Fund as to which no voting instructions have been received.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 1. Plan Description (Continued)

**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 shares of the Company's common stock released by the Trustee from the unallocated account and forfeitures of terminated participants' nonvested accounts. Only those participants who are eligible employees of the Company as of the last day of the Plan year will receive an allocation. Allocations are based on a participant's eligible compensation relative to total eligible compensation. Plan earnings are allocated to each participant's account based on the ratio of the participant's account balance.

The Plan may direct the trustee to convert some or all of the shares of Company's common stock in terminated participants' accounts to cash until such time as a distribution is to be made.

**Forfeited accounts:** Forfeitures are deemed to be an additional discretionary contribution and are to be allocated in the same manner as other Company contributions. At September 30, 2024 and 2023, there were no balances of unallocated forfeited non-vested accounts. The Plan allocated approximately \$790,000 of forfeitures to participant accounts during the year ended September 30, 2024.

**Vesting:** Participants vest in their allocated balances of discretionary contributions based on total years of service with the Company. Participants vest 20% per year of service starting with the completion of their second year of service and are 100% vested after six years of service. Participants are 100% vested in safe harbor matching contributions at all times.

**Put option:** Under federal income tax regulations, the employer stock that is held by the Plan and its participants is not readily tradable on an established market or is subject to trading limitations and includes a put option. The put option is a right to demand that the Company 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 Company 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 Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. 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 number of shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. During the year ended September 30, 2024, approximately \$1,802,000 of assets were diversified via transfer to the Wright Service Corporation 401(k) Retirement Plan.

**Segregation of assets upon termination:** The Plan provides that, upon termination, any portion of a participant's account remaining invested in Company stock shall be segregated and converted to a mutual fund by the Trustee as directed by the Plan Administrator. The converted cash shall then be transferred to the Wright Service Corporation 401(k) Retirement Plan as soon as administratively practicable. During the year ended September 30, 2024, approximately \$2,051,000 of assets were segregated and transferred to the Wright Service Corporation 401(k) Retirement Plan.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 2. Significant Accounting Policies

**Basis of accounting:** The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of estimates:** The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Investment valuation and income recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Board of Trustees determines the Plan's valuation policies utilizing information provided by the trustee. See Note 7 for discussion of fair value measurements.

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

**Payment of benefits:** Benefit payments are recorded when paid.

**Subsequent events:** Management has evaluated subsequent events through August 12, 2025, the date the financial statements were available to be issued.

#### Note 3. Administration of Plan Assets

The Plan's assets, which consist principally of Company common stock, are held by the Trustee of the Plan. Company contributions are held and managed by the Trustee, which invests cash received, interest and dividend income and makes distributions to participants. The Trustee also administers the payment of principal and interest on the loan (see Note 6). Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. All administrative expenses may be paid either by the Plan or the Company.

#### Note 4. Information Certified and Provided by GreatBanc Trust Company

The following is a summary of the Plan's asset information as of September 30, 2024 and 2023, and for the year ended September 30, 2024, included in the Plan's financial statements and ERISA-required supplemental schedules, obtained by management and agreed to or derived from information certified as complete and accurate to the best of their knowledge by GreatBanc Trust Company, a qualified institution.

	2024	2023
Investments at fair value:		
Common stock, Wright Service Corp.	\$ 230,061,376	\$ 217,732,285
Mutual fund	1,330,605	1,395,763

GreatBanc Trust Company also certified to the completeness and accuracy of \$12,322,346 of net appreciation in fair value of investment in Wright Service Corp. common stock and \$75,377 of dividends for the year ended September 30, 2024.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 4. Information Certified and Provided by GreatBanc Trust Company (Continued)

All assets of the Plan are nonparticipant-directed and all changes in Plan assets are detailed on the statement of changes in net assets available for benefits.

#### Note 5. Investment in Common Stock

Information about the Plan's investment in Wright Service Corp. common stock at September 30, 2024 and 2023, is as follows:

	2024		2023	
	Allocated	Unallocated	Allocated	Unallocated
Number of shares	220,607	29,898	232,663	17,834
Fair value	\$ 202,603,163	\$ 27,458,213	\$ 202,230,912	\$ 15,501,373

#### Note 6. 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). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification (ASC) 820 are described below:

**Level 1:** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

**Level 2:** Inputs to the valuation methodology include:

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

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

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

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 September 30, 2024 and 2023.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

#### Note 6. Fair Value Measurements (Continued)

**Common stock, Wright Service Corp.:** Valued at fair value, as determined by the ESOP Trustee, based upon an appraisal. This appraisal was based upon a combination of valuation techniques, including a discounted cash flow, and guideline public company. Plan management also concluded that a market participant would also recognize a discount for lack of marketability.

**Mutual fund:** Valued at the daily closing price as reported by the fund. The mutual fund held by the Plan is an open-end mutual fund that is registered with the Securities and Exchange Commission. This fund is required to publish its daily net asset value and to transact at that price. The mutual fund held by the Plan is deemed to be actively traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at September 30, 2024 and 2023:

	2024			
	Total	Level 1	Level 2	Level 3
Common stock, Wright Service Corp.	\$ 230,061,376	\$ -	\$ -	\$ 230,061,376
Mutual fund	1,330,605	1,330,605	-	-
Total assets in the fair value hierarchy	<u>\$ 231,391,981</u>	<u>\$ 1,330,605</u>	<u>\$ -</u>	<u>\$ 230,061,376</u>

  

	2023			
	Total	Level 1	Level 2	Level 3
Common stock, Wright Service Corp.	\$ 217,732,285	\$ -	\$ -	\$ 217,732,285
Mutual fund	1,395,763	1,395,763	-	-
Total assets in the fair value hierarchy	<u>\$ 219,128,048</u>	<u>\$ 1,395,763</u>	<u>\$ -</u>	<u>\$ 217,732,285</u>

**Changes in fair value levels:** To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another.

Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended September 30, 2023, there were no transfers in or out of Level 3.

The following table sets forth a summary of additions to and deductions from the Plan's Level 3 assets for the year ended September 30, 2024:

	<u>Common Stock</u>
Shares purchased (12,527 shares)	\$ 10,888,039
Shares distributed (12,527 shares)	(10,888,039)

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

#### Note 6. Fair Value Measurements (Continued)

The following table represents the Plan's Level 3 financial instruments at September 30, 2024 and 2023, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs:

Description	Fair Value		Principal Valuation Technique	Unobservable Inputs
	2024	2023		
Common stock, Wright Service Corp.	\$ 230,061,376	\$ 217,732,285	Discounted cash flow (income approach), guideline public company (market approach), and tangible asset approach)	Long-term growth rate Weighted average cost of capital Discount for lack of marketability Balance sheet adjustments for certain assets and liabilities

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

#### Note 7. Notes Payable

The loan agreements the Plan has entered into with the Company are summarized below:

Plan Year Borrowed	Loan Amount	Maturity Date	Interest Rate	Annual Payment	Balance at September 30, 2024	Balance at September 30, 2023
2021	\$ 3,876,613	September 30, 2061	1.73%	\$ 135,127	\$ 3,670,036	\$ 3,740,453
2022	7,173,010	September 30, 2062	3.14%	317,441	6,986,416	7,081,468
2024	10,888,039	September 30, 2064	4.37%	580,961	10,888,039	-
					<u>\$ 21,544,491</u>	<u>\$ 10,821,921</u>

The proceeds from the loan payable were used to purchase Company common stock. All loans are payable in annual principal installments plus interest on September 30 of each year until maturity. The secured borrowings are collateralized by the unallocated shares of the Company common stock. 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 principal and interest payments divided by the total of this year's principal and interest payments, plus all future years' principal and interest payments.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 7. Notes Payable (Continued)

Aggregate maturities of the loan payable during future Plan years are as follows:

Years ending September 30:	
2025	\$ 270,745
2026	283,561
2027	292,785
2028	302,340
2029	312,238
Thereafter	20,082,822
	<u>\$ 21,544,491</u>

#### Note 8. Tax Status

The Internal Revenue Service has determined and informed the Plan Sponsor, by a letter dated July 16, 2012, that the Plan as designed, is qualified under the appropriate section(s) of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed, and is currently designed and being operated, in compliance with the applicable requirements of the IRC and therefore, believes that the Plan is qualified.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### Note 9. Related-Party and Party-in-Interest Transactions

The Plan invests in Company common stock and had indebtedness to the Company. These are related party and party-in-interest transactions. As described in Note 1 and Note 4, the Plan has a number of service providers. Such parties are parties-in-interest under ERISA. In addition, during the year ended September 30, 2024, the Plan purchased 12,527 shares on a long-term note for \$10,888,039.

#### Note 10. Risks and Uncertainties

The Plan's investments consist primarily of the Company'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 other such techniques. Due to the level of risk associated with the investment in the Company's common stock and to uncertainties inherent in estimates and assumptions, it is at least reasonably possible that changes in the value of the Company's common stock will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits. As of September 30, 2024 and 2023, 99% of the Plan's total assets were invested in shares in the common stock of the Company.

#### Note 11. Plan Termination

Although it has not expressed any intent to do so, the Company reserves the right to terminate the Plan at any time, subject to provisions of the Plan and ERISA. Upon such termination of the Plan, the allocated accounts of each participant become fully vested.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 12. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of September 30, 2024 and 2023:

	2024	2023
Net assets available for benefits per the financial statements	\$ 209,852,992	\$ 208,350,383
Other receivable	65,778	-
Net assets available for benefits per the Form 5500	<u>\$ 209,918,770</u>	<u>\$ 208,350,383</u>

The following is a reconciliation of the change net assets available for benefits per the financial statements to the Form 5500 for the year ended September 30, 2024:

Change in net assets available for benefits per the financial statements before transfers	\$ 5,354,999
Other income	65,778
Change in net assets available for benefits per the Form 5500	<u>\$ 5,420,777</u>

**Wright Service Corp. Employee Stock Ownership Plan and Trust**

**Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year)  
September 30, 2024**

Employer Identification Number: 42-1206493

Plan Number: 003

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Nonparticipant-directed:				
		Common Stock:		
*	Wright Service Corp.	Wright Service Corp. 250,505 shares	\$ 25,681,129	\$ 230,061,376
		Mutual Fund:		
	Goldman Sachs	Financial Square Government Fund	1,330,605	<u>1,330,605</u>
				<u><u>\$ 231,391,981</u></u>

\*Represents a party-in-interest.

The above information has been certified by GreatBanc Trust Company, the trustee, as complete and accurate to the best of their knowledge.

**Wright Service Corp. Employee Stock Ownership Plan and Trust**

**Schedule H, Line 4j—Schedule of Reportable Transactions  
September 30, 2024**

Employer Identification Number: 42-1206493

Plan Number: 003

(a) Identity of Party Involved	(b) Description of Asset (Includes Interest Rate and Maturity in Case of a Loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
*Wright Service Corp.	Common stock, 12,527 shares	\$ 10,888,039	\$ -	\$ -	\$ -	\$ 10,888,039	\$ 10,888,039	\$ -

\*Represents a party-in-interest.

The above information has been certified by GreatBanc Trust Company, the trustee, as complete and accurate to the best of their knowledge.

# **Wright Service Corp. Employee Stock Ownership Plan and Trust**

Financial Report  
September 30, 2024

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## Independent Auditor's Report

RSM US LLP

Participants and Board of Directors  
Wright Service Corp. Employee Stock Ownership Plan and Trust

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

We have performed audits of the financial statements of Wright Service Corp. Employee Stock Ownership Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of September 30, 2024 and 2023, the related statement of changes in net assets available for benefits for the year ended September 30, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of September 30, 2024 and 2023, and for the year ended September 30, 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### Opinion

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

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

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

**Emphasis of Matter—Investments**

As discussed in Note 10, the financial statements include an investment representing 99% of total assets as of September 30, 2024 and 2023, whose fair value has been estimated by an independent appraisal, in the absence of readily ascertainable fair values, with the assistance of management and approved by the trustee. Because of the inherent uncertainty of the valuation, the estimated value may differ significantly from the value that would have been used had a market for the investment existed, and the difference could be material. Our opinion is not modified with respect to this matter.

**Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern 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 transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

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 U.S. GAAP.

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 U.S. GAAP.

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

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

The supplemental schedules, Schedule H, Line 4i—schedule of assets (held at end of year) as of September 30, 2024, and Schedule H, Line 4j—schedule of reportable transactions for the year ended September 30, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL'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 DOL'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).

*RSM US LLP*

Des Moines, Iowa  
August 12, 2025

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Statement of Net Assets Available for Benefits September 30, 2024

	Allocated	Unallocated	Total
<b>Assets</b>			
Investments, at fair value:			
Common stock of Wright Service Corp.	\$ 202,603,163	\$ 27,458,213	\$ 230,061,376
Mutual fund	1,330,605	-	1,330,605
	<u>203,933,768</u>	<u>27,458,213</u>	<u>231,391,981</u>
Receivables:			
Dividend	5,502	-	5,502
	<u>5,502</u>	<u>-</u>	<u>5,502</u>
<b>Total assets</b>	<u>203,939,270</u>	<u>27,458,213</u>	<u>231,397,483</u>
Liabilities, notes payable	-	21,544,491	21,544,491
	<u>-</u>	<u>21,544,491</u>	<u>21,544,491</u>
<b>Net assets available for benefits</b>	<u>\$ 203,939,270</u>	<u>\$ 5,913,722</u>	<u>\$ 209,852,992</u>

See notes to financial statements.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Statement of Net Assets Available for Benefits September 30, 2023

	Allocated	Unallocated	Total
<b>Assets</b>			
Investments, at fair value:			
Common stock of Wright Service Corp.	\$ 202,230,912	\$ 15,501,373	\$ 217,732,285
Mutual fund	1,395,763	-	1,395,763
	<u>203,626,675</u>	<u>15,501,373</u>	<u>219,128,048</u>
Receivables:			
Dividend	5,998		5,998
Other	38,908	-	38,908
	<u>44,906</u>	<u>-</u>	<u>44,906</u>
<b>Total assets</b>	<u>203,671,581</u>	<u>15,501,373</u>	<u>219,172,954</u>
<b>Liabilities</b>			
Notes payable	-	10,821,921	10,821,921
Other accrued expenses	650	-	650
<b>Total liabilities</b>	<u>650</u>	<u>10,821,921</u>	<u>10,822,571</u>
<b>Net assets available for benefits</b>	<u>\$ 203,670,931</u>	<u>\$ 4,679,452</u>	<u>\$ 208,350,383</u>

See notes to financial statements.

**Wright Service Corp. Employee Stock Ownership Plan and Trust**

**Statement of Changes in Net Assets Available for Benefits  
Year Ended September 30, 2024**

	Allocated	Unallocated	Total
<b>Additions:</b>			
Investment income:			
Net appreciation in fair value of common stock	\$ 10,828,908	\$ 1,493,437	\$ 12,322,345
Dividends	75,377	-	75,377
Employer contributions	6,775,277	452,537	7,227,814
Allocation of 462.37 shares of common stock of Wright Service Corp. at fair value	424,636	-	424,636
<b>Total additions</b>	<b>18,104,198</b>	<b>1,945,974</b>	<b>20,050,172</b>
<b>Deductions:</b>			
Benefits paid to participants	13,983,469	-	13,983,469
Interest expense	-	287,068	287,068
Allocation of 462.37 shares of common stock of Wright Service Corp. at fair value	-	424,636	424,636
<b>Total deductions</b>	<b>13,983,469</b>	<b>711,704</b>	<b>14,695,173</b>
<b>Net increase</b>	<b>4,120,729</b>	<b>1,234,270</b>	<b>5,354,999</b>
Transfer of assets to Wright Service Corp. 401(k) Retirement Plan	(3,852,390)	-	(3,852,390)
<b>Net assets available for benefits:</b>			
Beginning of year	203,670,931	4,679,452	208,350,383
End of year	<u>\$ 203,939,270</u>	<u>\$ 5,913,722</u>	<u>\$ 209,852,992</u>

See notes to financial statements.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 1. Plan Description

The following description of Wright Service Corp. Employee Stock Ownership Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General and eligibility:** Wright Service Corp. and subsidiaries (the Company or Plan Sponsor) established the Plan effective October 1, 2001. Effective October 1, 2013, the Plan was restated and operates as a leveraged employee stock ownership plan (ESOP) that is intended to satisfy all of the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code (IRC) and similar state tax laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The trust department of an independent third-party bank is the Plan's trustee (Trustee). An independent third-party administers the Plan.

The Plan purchased Company common shares using the proceeds of borrowings (see Note 6) from the Company and holds stock in a trust established under the Plan (the Trust). The borrowings are to be repaid over a period of 40 years to be fully deductible Company contributions to the Trust. As the Plan makes each payment of principal and interest, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the IRC.

Borrowings are collateralized by the unallocated shares of stock (see Note 6). The Company has no rights against shares once they are allocated under the ESOP. Accordingly, the financial statements of the Plan as of September 30, 2024 and 2023, and for the year ended September 30, 2024, present separately the assets and liabilities pertaining to:

1. The accounts of employees with rights in allocated stock (allocated); and
2. Stock not yet allocated to employees (unallocated).

Employees of the Company who were 18, nonunion members and employed as of October 1, 2001, were automatically eligible to participate in the Plan. Employees hired after October 1, 2001, who are nonunion members, are eligible after reaching the age of 18 and completing one year of service, providing they worked at least 1,000 hours during such Plan year.

**Contributions:** The Company will contribute two types of employer contributions to the Plan. First, discretionary contributions whereby Company contributions and forfeitures are allocated to participants in the ratio of eligible compensation paid to each participant to total eligible compensation paid to all eligible participants for the year. Eligible compensation is defined in the Plan document. Total discretionary contributions during the year ended September 30, 2024, were approximately \$352,000. Second, a safe harbor matching contribution equal to 100% of a participant's elective deferrals to the Wright Service Corp. 401(k) Retirement Plan up to 3% of eligible compensation and 50% of elective deferrals in excess of 3% up to 5% of eligible compensation. Total safe harbor matching contributions during the year ended September 30, 2024, were approximately \$6,424,000. The Company is obligated to make contributions in cash to the Plan which, when aggregated with the Plan's dividends and interest earnings, enable the Plan to make its regularly scheduled payments of principal and interest due on its term loan. Employee contributions are not permitted.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 1. Plan Description (Continued)

**Payment of benefits:** Upon termination of service, a participant with an account balance of less than \$5,000 receives a lump-sum distribution as soon as administratively practicable following the close of the plan year which the participant terminates from employment, but in no event later than the 60<sup>th</sup> day following the close of the plan year in which normal retirement age is met. The plan does not permit participants to receive distribution in any form other than lump sum if their vested balance does not exceed \$5,000. If the participant's account balance exceeds \$1,000 but does not exceed \$5,000, and the participant does not elect a rollover or cash distribution, the Plan Administrator will pay the distribution in a direct rollover to an individual retirement account it selects.

Upon termination of service due to disability or attaining normal retirement age, and a participant has a vested account balance greater than \$5,000, the Plan will commence distribution as soon as administratively practicable following the close of the plan year in which the participant is terminated. If the termination is not due to disability or is prior to the date the participant attains normal retirement age, the Plan will commence distribution of the participant's vested account balance not later than one year after the close of the fifth plan year following the plan year in which the participant is terminated. Participants must consent to any distribution if, at the time of distribution, their vested account balance exceeds \$5,000. If a participant does not make a distribution election, the Plan will commence distribution on the 60<sup>th</sup> day following the close of the plan year in which the later of two events occurs: (1) attainment of normal retirement age, or (2) termination of employment. Vested account balances exceeding \$50,000 may be paid under one, or any combination, of the following methods: (1) by payment in lump sum; or (2) by payment in annual installments over a period not exceeding five years unless the participant's accrued benefit exceeds \$1,230,000. If the participant's vested account balance exceeds \$1,230,000, the installment period may be extended one additional year (but no more than five additional years) for each \$245,000 (or fraction of \$245,000) by which their vested account balance exceeds \$1,230,000. These dollar thresholds are subject to adjustment based on changes in the cost of living, as prescribed by the Secretary of the Treasury.

Other than the required minimum distributions applicable to more than 5% owners, or the diversification requirements, the Plan does not permit participants to receive payment of any portion of their account balance unless terminated from employment.

Distributions to participants are made in the form of cash and shares. For the year ended September 30, 2024, the Plan distributed 12,527 shares valued at \$10,888,039, which immediately redeemed by the Company, and sold to the Plan in exchange for a note. In addition, the Plan made cash distributions totaling \$3,095,430.

Participant accounts with a vested value of approximately \$55,507,000 and \$47,402,000 have requested a distribution that has not been paid as of September 30, 2024 and 2023, respectively, which are amounts generally paid over the five year installment period.

**Voting rights:** Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account. All allocated Company stock as to which instructions have been received (which may include an instruction to abstain) shall be voted by the Trustee in accordance with such instructions, provided that the Trustee may vote the shares as it determines is necessary to fulfill its fiduciary duties under ERISA. The Plan's Committee shall direct the Trustee how to vote any Company stock in the Trust Fund as to which no voting instructions have been received.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 1. Plan Description (Continued)

**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 shares of the Company's common stock released by the Trustee from the unallocated account and forfeitures of terminated participants' nonvested accounts. Only those participants who are eligible employees of the Company as of the last day of the Plan year will receive an allocation. Allocations are based on a participant's eligible compensation relative to total eligible compensation. Plan earnings are allocated to each participant's account based on the ratio of the participant's account balance.

The Plan may direct the trustee to convert some or all of the shares of Company's common stock in terminated participants' accounts to cash until such time as a distribution is to be made.

**Forfeited accounts:** Forfeitures are deemed to be an additional discretionary contribution and are to be allocated in the same manner as other Company contributions. At September 30, 2024 and 2023, there were no balances of unallocated forfeited non-vested accounts. The Plan allocated approximately \$790,000 of forfeitures to participant accounts during the year ended September 30, 2024.

**Vesting:** Participants vest in their allocated balances of discretionary contributions based on total years of service with the Company. Participants vest 20% per year of service starting with the completion of their second year of service and are 100% vested after six years of service. Participants are 100% vested in safe harbor matching contributions at all times.

**Put option:** Under federal income tax regulations, the employer stock that is held by the Plan and its participants is not readily tradable on an established market or is subject to trading limitations and includes a put option. The put option is a right to demand that the Company 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 Company 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 Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. 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 number of shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. During the year ended September 30, 2024, approximately \$1,802,000 of assets were diversified via transfer to the Wright Service Corporation 401(k) Retirement Plan.

**Segregation of assets upon termination:** The Plan provides that, upon termination, any portion of a participant's account remaining invested in Company stock shall be segregated and converted to a mutual fund by the Trustee as directed by the Plan Administrator. The converted cash shall then be transferred to the Wright Service Corporation 401(k) Retirement Plan as soon as administratively practicable. During the year ended September 30, 2024, approximately \$2,051,000 of assets were segregated and transferred to the Wright Service Corporation 401(k) Retirement Plan.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 2. Significant Accounting Policies

**Basis of accounting:** The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of estimates:** The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Investment valuation and income recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Board of Trustees determines the Plan's valuation policies utilizing information provided by the trustee. See Note 7 for discussion of fair value measurements.

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

**Payment of benefits:** Benefit payments are recorded when paid.

**Subsequent events:** Management has evaluated subsequent events through August 12, 2025, the date the financial statements were available to be issued.

#### Note 3. Administration of Plan Assets

The Plan's assets, which consist principally of Company common stock, are held by the Trustee of the Plan. Company contributions are held and managed by the Trustee, which invests cash received, interest and dividend income and makes distributions to participants. The Trustee also administers the payment of principal and interest on the loan (see Note 6). Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. All administrative expenses may be paid either by the Plan or the Company.

#### Note 4. Information Certified and Provided by GreatBanc Trust Company

The following is a summary of the Plan's asset information as of September 30, 2024 and 2023, and for the year ended September 30, 2024, included in the Plan's financial statements and ERISA-required supplemental schedules, obtained by management and agreed to or derived from information certified as complete and accurate to the best of their knowledge by GreatBanc Trust Company, a qualified institution.

	2024	2023
Investments at fair value:		
Common stock, Wright Service Corp.	\$ 230,061,376	\$ 217,732,285
Mutual fund	1,330,605	1,395,763

GreatBanc Trust Company also certified to the completeness and accuracy of \$12,322,346 of net appreciation in fair value of investment in Wright Service Corp. common stock and \$75,377 of dividends for the year ended September 30, 2024.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 4. Information Certified and Provided by GreatBanc Trust Company (Continued)

All assets of the Plan are nonparticipant-directed and all changes in Plan assets are detailed on the statement of changes in net assets available for benefits.

#### Note 5. Investment in Common Stock

Information about the Plan's investment in Wright Service Corp. common stock at September 30, 2024 and 2023, is as follows:

	2024		2023	
	Allocated	Unallocated	Allocated	Unallocated
Number of shares	220,607	29,898	232,663	17,834
Fair value	\$ 202,603,163	\$ 27,458,213	\$ 202,230,912	\$ 15,501,373

#### Note 6. 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). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification (ASC) 820 are described below:

**Level 1:** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

**Level 2:** Inputs to the valuation methodology include:

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

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

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

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 September 30, 2024 and 2023.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

#### Note 6. Fair Value Measurements (Continued)

**Common stock, Wright Service Corp.:** Valued at fair value, as determined by the ESOP Trustee, based upon an appraisal. This appraisal was based upon a combination of valuation techniques, including a discounted cash flow, and guideline public company. Plan management also concluded that a market participant would also recognize a discount for lack of marketability.

**Mutual fund:** Valued at the daily closing price as reported by the fund. The mutual fund held by the Plan is an open-end mutual fund that is registered with the Securities and Exchange Commission. This fund is required to publish its daily net asset value and to transact at that price. The mutual fund held by the Plan is deemed to be actively traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at September 30, 2024 and 2023:

	2024			
	Total	Level 1	Level 2	Level 3
Common stock, Wright Service Corp.	\$ 230,061,376	\$ -	\$ -	\$ 230,061,376
Mutual fund	1,330,605	1,330,605	-	-
Total assets in the fair value hierarchy	<u>\$ 231,391,981</u>	<u>\$ 1,330,605</u>	<u>\$ -</u>	<u>\$ 230,061,376</u>

  

	2023			
	Total	Level 1	Level 2	Level 3
Common stock, Wright Service Corp.	\$ 217,732,285	\$ -	\$ -	\$ 217,732,285
Mutual fund	1,395,763	1,395,763	-	-
Total assets in the fair value hierarchy	<u>\$ 219,128,048</u>	<u>\$ 1,395,763</u>	<u>\$ -</u>	<u>\$ 217,732,285</u>

**Changes in fair value levels:** To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another.

Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended September 30, 2023, there were no transfers in or out of Level 3.

The following table sets forth a summary of additions to and deductions from the Plan's Level 3 assets for the year ended September 30, 2024:

	<u>Common Stock</u>
Shares purchased (12,527 shares)	\$ 10,888,039
Shares distributed (12,527 shares)	(10,888,039)

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

#### Note 6. Fair Value Measurements (Continued)

The following table represents the Plan's Level 3 financial instruments at September 30, 2024 and 2023, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs:

Description	Fair Value		Principal Valuation Technique	Unobservable Inputs
	2024	2023		
Common stock, Wright Service Corp.	\$ 230,061,376	\$ 217,732,285	Discounted cash flow (income approach), guideline public company (market approach), and tangible asset approach)	Long-term growth rate Weighted average cost of capital Discount for lack of marketability Balance sheet adjustments for certain assets and liabilities

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

#### Note 7. Notes Payable

The loan agreements the Plan has entered into with the Company are summarized below:

Plan Year Borrowed	Loan Amount	Maturity Date	Interest Rate	Annual Payment	Balance at September 30, 2024	Balance at September 30, 2023
2021	\$ 3,876,613	September 30, 2061	1.73%	\$ 135,127	\$ 3,670,036	\$ 3,740,453
2022	7,173,010	September 30, 2062	3.14%	317,441	6,986,416	7,081,468
2024	10,888,039	September 30, 2064	4.37%	580,961	10,888,039	-
					<u>\$ 21,544,491</u>	<u>\$ 10,821,921</u>

The proceeds from the loan payable were used to purchase Company common stock. All loans are payable in annual principal installments plus interest on September 30 of each year until maturity. The secured borrowings are collateralized by the unallocated shares of the Company common stock. 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 principal and interest payments divided by the total of this year's principal and interest payments, plus all future years' principal and interest payments.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 7. Notes Payable (Continued)

Aggregate maturities of the loan payable during future Plan years are as follows:

Years ending September 30:	
2025	\$ 270,745
2026	283,561
2027	292,785
2028	302,340
2029	312,238
Thereafter	20,082,822
	<u>\$ 21,544,491</u>

#### Note 8. Tax Status

The Internal Revenue Service has determined and informed the Plan Sponsor, by a letter dated July 16, 2012, that the Plan as designed, is qualified under the appropriate section(s) of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed, and is currently designed and being operated, in compliance with the applicable requirements of the IRC and therefore, believes that the Plan is qualified.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### Note 9. Related-Party and Party-in-Interest Transactions

The Plan invests in Company common stock and had indebtedness to the Company. These are related party and party-in-interest transactions. As described in Note 1 and Note 4, the Plan has a number of service providers. Such parties are parties-in-interest under ERISA. In addition, during the year ended September 30, 2024, the Plan purchased 12,527 shares on a long-term note for \$10,888,039.

#### Note 10. Risks and Uncertainties

The Plan's investments consist primarily of the Company'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 other such techniques. Due to the level of risk associated with the investment in the Company's common stock and to uncertainties inherent in estimates and assumptions, it is at least reasonably possible that changes in the value of the Company's common stock will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits. As of September 30, 2024 and 2023, 99% of the Plan's total assets were invested in shares in the common stock of the Company.

#### Note 11. Plan Termination

Although it has not expressed any intent to do so, the Company reserves the right to terminate the Plan at any time, subject to provisions of the Plan and ERISA. Upon such termination of the Plan, the allocated accounts of each participant become fully vested.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 12. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of September 30, 2024 and 2023:

	2024	2023
Net assets available for benefits per the financial statements	\$ 209,852,992	\$ 208,350,383
Other receivable	65,778	-
Net assets available for benefits per the Form 5500	<u>\$ 209,918,770</u>	<u>\$ 208,350,383</u>

The following is a reconciliation of the change net assets available for benefits per the financial statements to the Form 5500 for the year ended September 30, 2024:

Change in net assets available for benefits per the financial statements before transfers	\$ 5,354,999
Other income	65,778
Change in net assets available for benefits per the Form 5500	<u>\$ 5,420,777</u>

**Wright Service Corp. Employee Stock Ownership Plan and Trust**

**Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year)  
September 30, 2024**

Employer Identification Number: 42-1206493

Plan Number: 003

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Nonparticipant-directed:				
		Common Stock:		
*	Wright Service Corp.	Wright Service Corp. 250,505 shares	\$ 25,681,129	\$ 230,061,376
		Mutual Fund:		
	Goldman Sachs	Financial Square Government Fund	1,330,605	<u>1,330,605</u>
				<u><u>\$ 231,391,981</u></u>

\*Represents a party-in-interest.

The above information has been certified by GreatBanc Trust Company, the trustee, as complete and accurate to the best of their knowledge.

**Wright Service Corp. Employee Stock Ownership Plan and Trust**

**Schedule H, Line 4j—Schedule of Reportable Transactions  
September 30, 2024**

Employer Identification Number: 42-1206493

Plan Number: 003

(a) Identity of Party Involved	(b) Description of Asset (Includes Interest Rate and Maturity in Case of a Loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
*Wright Service Corp.	Common stock, 12,527 shares	\$ 10,888,039	\$ -	\$ -	\$ -	\$ 10,888,039	\$ 10,888,039	\$ -

\*Represents a party-in-interest.

The above information has been certified by GreatBanc Trust Company, the trustee, as complete and accurate to the best of their knowledge.

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2023</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

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

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

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

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

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

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

special extension (enter description)

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

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

<p><b>1a</b> Name of plan <u>WRIGHT SERVICE CORP. EMPLOYEE STOCK OWNERSHIP PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>003</u></p>
<p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>WRIGHT SERVICE CORP.</u></p> <p><u>5930 GRAND AVE</u> <u>WEST DES MOINES, IA 50266-5302</u></p>	<p><b>1c</b> Effective date of plan <u>10/01/2001</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>42-1206493</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>515-277-6291</u></p> <p><b>2d</b> Business code (see instructions) <u>561730</u></p>

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

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

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/10/2025	JANELLE WILFORD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/10/2025	JANELLE WILFORD
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	3908
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	2792
	<b>6a(2)</b>	2433
	<b>6b</b>	154
	<b>6c</b>	826
	<b>6d</b>	3413
	<b>6e</b>	10
	<b>6f</b>	3423
	<b>6g(1)</b>	3291
<b>6g(2)</b>	3392	
<b>6h</b>	388	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	<b>7</b>	

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> 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**
- (1)  **R** (Retirement Plan Information)
  - (2)  **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
  - (3)  **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
  - (4)  **DCG** (Individual Plan Information) – Number Attached 0
  - (5)  **MEP** (Multiple-Employer Retirement Plan Information)

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

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

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

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

<b>A</b> Name of plan <b>WRIGHT SERVICE CORP. EMPLOYEE STOCK OWNERSHIP PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>003</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>WRIGHT SERVICE CORP.</b>	<b>D</b> Employer Identification Number (EIN) <b>42-1206493</b>	

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

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

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

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

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

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

<b>GREAT BANC &amp; TRUST</b>	<b>801 WARRENVILLE ROAD SUITE 500 LISLE, IL 60532</b>
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

<b>GREAT BANC &amp; TRUST</b>	<b>801 WARRENVILLE ROAD SUITE 500 LISLE, IL 60532</b>
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2023</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2023 or fiscal plan year beginning <b>10/01/2023</b> and ending <b>09/30/2024</b>	
<b>A</b> Name of plan <b>WRIGHT SERVICE CORP. EMPLOYEE STOCK OWNERSHIP PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>003</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>WRIGHT SERVICE CORP.</b>	<b>D</b> Employer Identification Number (EIN) <b>42-1206493</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>		
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	44906	71280
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	1395763	1330605
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>		
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities .....	1d(1)	217732285	230061376
(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	219172954	231463261
<b>Liabilities</b>			
g Benefit claims payable .....	1g		
h Operating payables .....	1h		
i Acquisition indebtedness .....	1i		
j Other liabilities .....	1j	10822571	21544491
k Total liabilities (add all amounts in lines 1g through 1j) .....	1k	10822571	21544491
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f) .....	1l	208350383	209918770

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers .....	2a(1)(A)	7227814	
(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)		7227814
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit) .....	2b(1)(A)	75377	
(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)		75377
(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)	12322345	
(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)		
<b>c</b> Other income.....	2c		65778
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d		19691314

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	13983469	
(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)		13983469
<b>f</b> Corrective distributions (see instructions).....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g		
<b>h</b> Interest expense.....	2h		287068
<b>i</b> 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
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j		14270537

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		5420777
<b>l</b> Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		3852390

**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: RSM US LLP

(2) EIN: 42-0714325

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

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

**Part IV Compliance Questions**

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

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) .....		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
<b>e</b> Was this plan covered by a fidelity bond?.....	X		2500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan? .....		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....			

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

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

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)
WRIGHT SERVICE CORP 401(K) RETIREMENT PLAN	42-1206493	002

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

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

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2023</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

<b>A</b> Name of plan <u>WRIGHT SERVICE CORP. EMPLOYEE STOCK OWNERSHIP PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>003</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>WRIGHT SERVICE CORP.</u>	<b>D</b> Employer Identification Number (EIN) <u>42-1206493</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	<u>10888039</u>
<b>2</b> 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): <u>42-0127290</u>		
<b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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<b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... <b>If the plan is a defined benefit plan, go to line 8.</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____ <b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b>			
<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>		
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>		
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) .....	<b>6c</b>		
<b>If you completed line 6c, skip lines 8 and 9.</b>			
<b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>8</b> 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? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

<b>Part III</b>	<b>Amendments</b>
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<b>9</b> 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. ....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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<b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>11 a</b> Does the ESOP hold any preferred stock? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>b</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.) .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

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

# **Wright Service Corp. Employee Stock Ownership Plan and Trust**

Financial Report  
September 30, 2024

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## Independent Auditor's Report

RSM US LLP

Participants and Board of Directors  
Wright Service Corp. Employee Stock Ownership Plan and Trust

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

We have performed audits of the financial statements of Wright Service Corp. Employee Stock Ownership Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of September 30, 2024 and 2023, the related statement of changes in net assets available for benefits for the year ended September 30, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of September 30, 2024 and 2023, and for the year ended September 30, 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### Opinion

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

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

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

**Emphasis of Matter—Investments**

As discussed in Note 10, the financial statements include an investment representing 99% of total assets as of September 30, 2024 and 2023, whose fair value has been estimated by an independent appraisal, in the absence of readily ascertainable fair values, with the assistance of management and approved by the trustee. Because of the inherent uncertainty of the valuation, the estimated value may differ significantly from the value that would have been used had a market for the investment existed, and the difference could be material. Our opinion is not modified with respect to this matter.

**Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern 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 transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

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 U.S. GAAP.

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 U.S. GAAP.

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

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

The supplemental schedules, Schedule H, Line 4i—schedule of assets (held at end of year) as of September 30, 2024, and Schedule H, Line 4j—schedule of reportable transactions for the year ended September 30, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL'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 DOL'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).

*RSM US LLP*

Des Moines, Iowa  
August 12, 2025

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Statement of Net Assets Available for Benefits September 30, 2024

	Allocated	Unallocated	Total
<b>Assets</b>			
Investments, at fair value:			
Common stock of Wright Service Corp.	\$ 202,603,163	\$ 27,458,213	\$ 230,061,376
Mutual fund	1,330,605	-	1,330,605
	<u>203,933,768</u>	<u>27,458,213</u>	<u>231,391,981</u>
Receivables:			
Dividend	5,502	-	5,502
	<u>5,502</u>	<u>-</u>	<u>5,502</u>
<b>Total assets</b>	<u>203,939,270</u>	<u>27,458,213</u>	<u>231,397,483</u>
Liabilities, notes payable	-	21,544,491	21,544,491
	<u>-</u>	<u>21,544,491</u>	<u>21,544,491</u>
<b>Net assets available for benefits</b>	<u>\$ 203,939,270</u>	<u>\$ 5,913,722</u>	<u>\$ 209,852,992</u>

See notes to financial statements.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Statement of Net Assets Available for Benefits September 30, 2023

	Allocated	Unallocated	Total
<b>Assets</b>			
Investments, at fair value:			
Common stock of Wright Service Corp.	\$ 202,230,912	\$ 15,501,373	\$ 217,732,285
Mutual fund	1,395,763	-	1,395,763
	<u>203,626,675</u>	<u>15,501,373</u>	<u>219,128,048</u>
Receivables:			
Dividend	5,998		5,998
Other	38,908	-	38,908
	<u>44,906</u>	<u>-</u>	<u>44,906</u>
<b>Total assets</b>	<u>203,671,581</u>	<u>15,501,373</u>	<u>219,172,954</u>
<b>Liabilities</b>			
Notes payable	-	10,821,921	10,821,921
Other accrued expenses	650	-	650
<b>Total liabilities</b>	<u>650</u>	<u>10,821,921</u>	<u>10,822,571</u>
<b>Net assets available for benefits</b>	<u>\$ 203,670,931</u>	<u>\$ 4,679,452</u>	<u>\$ 208,350,383</u>

See notes to financial statements.

**Wright Service Corp. Employee Stock Ownership Plan and Trust**

**Statement of Changes in Net Assets Available for Benefits  
Year Ended September 30, 2024**

	Allocated	Unallocated	Total
<b>Additions:</b>			
Investment income:			
Net appreciation in fair value of common stock	\$ 10,828,908	\$ 1,493,437	\$ 12,322,345
Dividends	75,377	-	75,377
Employer contributions	6,775,277	452,537	7,227,814
Allocation of 462.37 shares of common stock of Wright Service Corp. at fair value	424,636	-	424,636
<b>Total additions</b>	<u>18,104,198</u>	<u>1,945,974</u>	<u>20,050,172</u>
<b>Deductions:</b>			
Benefits paid to participants	13,983,469	-	13,983,469
Interest expense	-	287,068	287,068
Allocation of 462.37 shares of common stock of Wright Service Corp. at fair value	-	424,636	424,636
<b>Total deductions</b>	<u>13,983,469</u>	<u>711,704</u>	<u>14,695,173</u>
<b>Net increase</b>	4,120,729	1,234,270	5,354,999
Transfer of assets to Wright Service Corp. 401(k) Retirement Plan	(3,852,390)	-	(3,852,390)
<b>Net assets available for benefits:</b>			
Beginning of year	<u>203,670,931</u>	<u>4,679,452</u>	<u>208,350,383</u>
End of year	<u>\$ 203,939,270</u>	<u>\$ 5,913,722</u>	<u>\$ 209,852,992</u>

See notes to financial statements.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 1. Plan Description

The following description of Wright Service Corp. Employee Stock Ownership Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General and eligibility:** Wright Service Corp. and subsidiaries (the Company or Plan Sponsor) established the Plan effective October 1, 2001. Effective October 1, 2013, the Plan was restated and operates as a leveraged employee stock ownership plan (ESOP) that is intended to satisfy all of the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code (IRC) and similar state tax laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The trust department of an independent third-party bank is the Plan's trustee (Trustee). An independent third-party administers the Plan.

The Plan purchased Company common shares using the proceeds of borrowings (see Note 6) from the Company and holds stock in a trust established under the Plan (the Trust). The borrowings are to be repaid over a period of 40 years to be fully deductible Company contributions to the Trust. As the Plan makes each payment of principal and interest, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the IRC.

Borrowings are collateralized by the unallocated shares of stock (see Note 6). The Company has no rights against shares once they are allocated under the ESOP. Accordingly, the financial statements of the Plan as of September 30, 2024 and 2023, and for the year ended September 30, 2024, present separately the assets and liabilities pertaining to:

1. The accounts of employees with rights in allocated stock (allocated); and
2. Stock not yet allocated to employees (unallocated).

Employees of the Company who were 18, nonunion members and employed as of October 1, 2001, were automatically eligible to participate in the Plan. Employees hired after October 1, 2001, who are nonunion members, are eligible after reaching the age of 18 and completing one year of service, providing they worked at least 1,000 hours during such Plan year.

**Contributions:** The Company will contribute two types of employer contributions to the Plan. First, discretionary contributions whereby Company contributions and forfeitures are allocated to participants in the ratio of eligible compensation paid to each participant to total eligible compensation paid to all eligible participants for the year. Eligible compensation is defined in the Plan document. Total discretionary contributions during the year ended September 30, 2024, were approximately \$352,000. Second, a safe harbor matching contribution equal to 100% of a participant's elective deferrals to the Wright Service Corp. 401(k) Retirement Plan up to 3% of eligible compensation and 50% of elective deferrals in excess of 3% up to 5% of eligible compensation. Total safe harbor matching contributions during the year ended September 30, 2024, were approximately \$6,424,000. The Company is obligated to make contributions in cash to the Plan which, when aggregated with the Plan's dividends and interest earnings, enable the Plan to make its regularly scheduled payments of principal and interest due on its term loan. Employee contributions are not permitted.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 1. Plan Description (Continued)

**Payment of benefits:** Upon termination of service, a participant with an account balance of less than \$5,000 receives a lump-sum distribution as soon as administratively practicable following the close of the plan year which the participant terminates from employment, but in no event later than the 60<sup>th</sup> day following the close of the plan year in which normal retirement age is met. The plan does not permit participants to receive distribution in any form other than lump sum if their vested balance does not exceed \$5,000. If the participant's account balance exceeds \$1,000 but does not exceed \$5,000, and the participant does not elect a rollover or cash distribution, the Plan Administrator will pay the distribution in a direct rollover to an individual retirement account it selects.

Upon termination of service due to disability or attaining normal retirement age, and a participant has a vested account balance greater than \$5,000, the Plan will commence distribution as soon as administratively practicable following the close of the plan year in which the participant is terminated. If the termination is not due to disability or is prior to the date the participant attains normal retirement age, the Plan will commence distribution of the participant's vested account balance not later than one year after the close of the fifth plan year following the plan year in which the participant is terminated. Participants must consent to any distribution if, at the time of distribution, their vested account balance exceeds \$5,000. If a participant does not make a distribution election, the Plan will commence distribution on the 60<sup>th</sup> day following the close of the plan year in which the later of two events occurs: (1) attainment of normal retirement age, or (2) termination of employment. Vested account balances exceeding \$50,000 may be paid under one, or any combination, of the following methods: (1) by payment in lump sum; or (2) by payment in annual installments over a period not exceeding five years unless the participant's accrued benefit exceeds \$1,230,000. If the participant's vested account balance exceeds \$1,230,000, the installment period may be extended one additional year (but no more than five additional years) for each \$245,000 (or fraction of \$245,000) by which their vested account balance exceeds \$1,230,000. These dollar thresholds are subject to adjustment based on changes in the cost of living, as prescribed by the Secretary of the Treasury.

Other than the required minimum distributions applicable to more than 5% owners, or the diversification requirements, the Plan does not permit participants to receive payment of any portion of their account balance unless terminated from employment.

Distributions to participants are made in the form of cash and shares. For the year ended September 30, 2024, the Plan distributed 12,527 shares valued at \$10,888,039, which immediately redeemed by the Company, and sold to the Plan in exchange for a note. In addition, the Plan made cash distributions totaling \$3,095,430.

Participant accounts with a vested value of approximately \$55,507,000 and \$47,402,000 have requested a distribution that has not been paid as of September 30, 2024 and 2023, respectively, which are amounts generally paid over the five year installment period.

**Voting rights:** Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account. All allocated Company stock as to which instructions have been received (which may include an instruction to abstain) shall be voted by the Trustee in accordance with such instructions, provided that the Trustee may vote the shares as it determines is necessary to fulfill its fiduciary duties under ERISA. The Plan's Committee shall direct the Trustee how to vote any Company stock in the Trust Fund as to which no voting instructions have been received.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 1. Plan Description (Continued)

**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 shares of the Company's common stock released by the Trustee from the unallocated account and forfeitures of terminated participants' nonvested accounts. Only those participants who are eligible employees of the Company as of the last day of the Plan year will receive an allocation. Allocations are based on a participant's eligible compensation relative to total eligible compensation. Plan earnings are allocated to each participant's account based on the ratio of the participant's account balance.

The Plan may direct the trustee to convert some or all of the shares of Company's common stock in terminated participants' accounts to cash until such time as a distribution is to be made.

**Forfeited accounts:** Forfeitures are deemed to be an additional discretionary contribution and are to be allocated in the same manner as other Company contributions. At September 30, 2024 and 2023, there were no balances of unallocated forfeited non-vested accounts. The Plan allocated approximately \$790,000 of forfeitures to participant accounts during the year ended September 30, 2024.

**Vesting:** Participants vest in their allocated balances of discretionary contributions based on total years of service with the Company. Participants vest 20% per year of service starting with the completion of their second year of service and are 100% vested after six years of service. Participants are 100% vested in safe harbor matching contributions at all times.

**Put option:** Under federal income tax regulations, the employer stock that is held by the Plan and its participants is not readily tradable on an established market or is subject to trading limitations and includes a put option. The put option is a right to demand that the Company 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 Company 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 Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. 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 number of shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. During the year ended September 30, 2024, approximately \$1,802,000 of assets were diversified via transfer to the Wright Service Corporation 401(k) Retirement Plan.

**Segregation of assets upon termination:** The Plan provides that, upon termination, any portion of a participant's account remaining invested in Company stock shall be segregated and converted to a mutual fund by the Trustee as directed by the Plan Administrator. The converted cash shall then be transferred to the Wright Service Corporation 401(k) Retirement Plan as soon as administratively practicable. During the year ended September 30, 2024, approximately \$2,051,000 of assets were segregated and transferred to the Wright Service Corporation 401(k) Retirement Plan.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 2. Significant Accounting Policies

**Basis of accounting:** The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of estimates:** The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Investment valuation and income recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Board of Trustees determines the Plan's valuation policies utilizing information provided by the trustee. See Note 7 for discussion of fair value measurements.

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

**Payment of benefits:** Benefit payments are recorded when paid.

**Subsequent events:** Management has evaluated subsequent events through August 12, 2025, the date the financial statements were available to be issued.

#### Note 3. Administration of Plan Assets

The Plan's assets, which consist principally of Company common stock, are held by the Trustee of the Plan. Company contributions are held and managed by the Trustee, which invests cash received, interest and dividend income and makes distributions to participants. The Trustee also administers the payment of principal and interest on the loan (see Note 6). Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. All administrative expenses may be paid either by the Plan or the Company.

#### Note 4. Information Certified and Provided by GreatBanc Trust Company

The following is a summary of the Plan's asset information as of September 30, 2024 and 2023, and for the year ended September 30, 2024, included in the Plan's financial statements and ERISA-required supplemental schedules, obtained by management and agreed to or derived from information certified as complete and accurate to the best of their knowledge by GreatBanc Trust Company, a qualified institution.

	2024	2023
Investments at fair value:		
Common stock, Wright Service Corp.	\$ 230,061,376	\$ 217,732,285
Mutual fund	1,330,605	1,395,763

GreatBanc Trust Company also certified to the completeness and accuracy of \$12,322,346 of net appreciation in fair value of investment in Wright Service Corp. common stock and \$75,377 of dividends for the year ended September 30, 2024.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 4. Information Certified and Provided by GreatBanc Trust Company (Continued)

All assets of the Plan are nonparticipant-directed and all changes in Plan assets are detailed on the statement of changes in net assets available for benefits.

#### Note 5. Investment in Common Stock

Information about the Plan's investment in Wright Service Corp. common stock at September 30, 2024 and 2023, is as follows:

	2024		2023	
	Allocated	Unallocated	Allocated	Unallocated
Number of shares	220,607	29,898	232,663	17,834
Fair value	\$ 202,603,163	\$ 27,458,213	\$ 202,230,912	\$ 15,501,373

#### Note 6. 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). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification (ASC) 820 are described below:

**Level 1:** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

**Level 2:** Inputs to the valuation methodology include:

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

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

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

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 September 30, 2024 and 2023.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

#### Note 6. Fair Value Measurements (Continued)

**Common stock, Wright Service Corp.:** Valued at fair value, as determined by the ESOP Trustee, based upon an appraisal. This appraisal was based upon a combination of valuation techniques, including a discounted cash flow, and guideline public company. Plan management also concluded that a market participant would also recognize a discount for lack of marketability.

**Mutual fund:** Valued at the daily closing price as reported by the fund. The mutual fund held by the Plan is an open-end mutual fund that is registered with the Securities and Exchange Commission. This fund is required to publish its daily net asset value and to transact at that price. The mutual fund held by the Plan is deemed to be actively traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at September 30, 2024 and 2023:

	2024			
	Total	Level 1	Level 2	Level 3
Common stock, Wright Service Corp.	\$ 230,061,376	\$ -	\$ -	\$ 230,061,376
Mutual fund	1,330,605	1,330,605	-	-
Total assets in the fair value hierarchy	<u>\$ 231,391,981</u>	<u>\$ 1,330,605</u>	<u>\$ -</u>	<u>\$ 230,061,376</u>

  

	2023			
	Total	Level 1	Level 2	Level 3
Common stock, Wright Service Corp.	\$ 217,732,285	\$ -	\$ -	\$ 217,732,285
Mutual fund	1,395,763	1,395,763	-	-
Total assets in the fair value hierarchy	<u>\$ 219,128,048</u>	<u>\$ 1,395,763</u>	<u>\$ -</u>	<u>\$ 217,732,285</u>

**Changes in fair value levels:** To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another.

Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended September 30, 2023, there were no transfers in or out of Level 3.

The following table sets forth a summary of additions to and deductions from the Plan's Level 3 assets for the year ended September 30, 2024:

	<u>Common Stock</u>
Shares purchased (12,527 shares)	\$ 10,888,039
Shares distributed (12,527 shares)	(10,888,039)

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

#### Note 6. Fair Value Measurements (Continued)

The following table represents the Plan's Level 3 financial instruments at September 30, 2024 and 2023, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs:

Description	Fair Value		Principal Valuation Technique	Unobservable Inputs
	2024	2023		
Common stock, Wright Service Corp.	\$ 230,061,376	\$ 217,732,285	Discounted cash flow (income approach), guideline public company (market approach), and tangible asset approach)	Long-term growth rate Weighted average cost of capital Discount for lack of marketability Balance sheet adjustments for certain assets and liabilities

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

#### Note 7. Notes Payable

The loan agreements the Plan has entered into with the Company are summarized below:

Plan Year Borrowed	Loan Amount	Maturity Date	Interest Rate	Annual Payment	Balance at September 30, 2024	Balance at September 30, 2023
2021	\$ 3,876,613	September 30, 2061	1.73%	\$ 135,127	\$ 3,670,036	\$ 3,740,453
2022	7,173,010	September 30, 2062	3.14%	317,441	6,986,416	7,081,468
2024	10,888,039	September 30, 2064	4.37%	580,961	10,888,039	-
					<u>\$ 21,544,491</u>	<u>\$ 10,821,921</u>

The proceeds from the loan payable were used to purchase Company common stock. All loans are payable in annual principal installments plus interest on September 30 of each year until maturity. The secured borrowings are collateralized by the unallocated shares of the Company common stock. 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 principal and interest payments divided by the total of this year's principal and interest payments, plus all future years' principal and interest payments.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 7. Notes Payable (Continued)

Aggregate maturities of the loan payable during future Plan years are as follows:

Years ending September 30:	
2025	\$ 270,745
2026	283,561
2027	292,785
2028	302,340
2029	312,238
Thereafter	20,082,822
	<u>\$ 21,544,491</u>

#### Note 8. Tax Status

The Internal Revenue Service has determined and informed the Plan Sponsor, by a letter dated July 16, 2012, that the Plan as designed, is qualified under the appropriate section(s) of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed, and is currently designed and being operated, in compliance with the applicable requirements of the IRC and therefore, believes that the Plan is qualified.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### Note 9. Related-Party and Party-in-Interest Transactions

The Plan invests in Company common stock and had indebtedness to the Company. These are related party and party-in-interest transactions. As described in Note 1 and Note 4, the Plan has a number of service providers. Such parties are parties-in-interest under ERISA. In addition, during the year ended September 30, 2024, the Plan purchased 12,527 shares on a long-term note for \$10,888,039.

#### Note 10. Risks and Uncertainties

The Plan's investments consist primarily of the Company'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 other such techniques. Due to the level of risk associated with the investment in the Company's common stock and to uncertainties inherent in estimates and assumptions, it is at least reasonably possible that changes in the value of the Company's common stock will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits. As of September 30, 2024 and 2023, 99% of the Plan's total assets were invested in shares in the common stock of the Company.

#### Note 11. Plan Termination

Although it has not expressed any intent to do so, the Company reserves the right to terminate the Plan at any time, subject to provisions of the Plan and ERISA. Upon such termination of the Plan, the allocated accounts of each participant become fully vested.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 12. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of September 30, 2024 and 2023:

	2024	2023
Net assets available for benefits per the financial statements	\$ 209,852,992	\$ 208,350,383
Other receivable	65,778	-
Net assets available for benefits per the Form 5500	<u>\$ 209,918,770</u>	<u>\$ 208,350,383</u>

The following is a reconciliation of the change net assets available for benefits per the financial statements to the Form 5500 for the year ended September 30, 2024:

Change in net assets available for benefits per the financial statements before transfers	\$ 5,354,999
Other income	65,778
Change in net assets available for benefits per the Form 5500	<u>\$ 5,420,777</u>

**Wright Service Corp. Employee Stock Ownership Plan and Trust**

**Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year)  
September 30, 2024**

Employer Identification Number: 42-1206493

Plan Number: 003

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Nonparticipant-directed:				
		Common Stock:		
*	Wright Service Corp.	Wright Service Corp. 250,505 shares	\$ 25,681,129	\$ 230,061,376
		Mutual Fund:		
	Goldman Sachs	Financial Square Government Fund	1,330,605	<u>1,330,605</u>
				<u><u>\$ 231,391,981</u></u>

\*Represents a party-in-interest.

The above information has been certified by GreatBanc Trust Company, the trustee, as complete and accurate to the best of their knowledge.

**Wright Service Corp. Employee Stock Ownership Plan and Trust**

**Schedule H, Line 4j—Schedule of Reportable Transactions  
September 30, 2024**

Employer Identification Number: 42-1206493

Plan Number: 003

(a) Identity of Party Involved	(b) Description of Asset (Includes Interest Rate and Maturity in Case of a Loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
*Wright Service Corp.	Common stock, 12,527 shares	\$ 10,888,039	\$ -	\$ -	\$ -	\$ 10,888,039	\$ 10,888,039	\$ -

\*Represents a party-in-interest.

The above information has been certified by GreatBanc Trust Company, the trustee, as complete and accurate to the best of their knowledge.

# **Wright Service Corp. Employee Stock Ownership Plan and Trust**

Financial Report  
September 30, 2024

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## Independent Auditor's Report

RSM US LLP

Participants and Board of Directors  
Wright Service Corp. Employee Stock Ownership Plan and Trust

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

We have performed audits of the financial statements of Wright Service Corp. Employee Stock Ownership Plan and Trust (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of September 30, 2024 and 2023, the related statement of changes in net assets available for benefits for the year ended September 30, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of September 30, 2024 and 2023, and for the year ended September 30, 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### Opinion

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

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

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

**Emphasis of Matter—Investments**

As discussed in Note 10, the financial statements include an investment representing 99% of total assets as of September 30, 2024 and 2023, whose fair value has been estimated by an independent appraisal, in the absence of readily ascertainable fair values, with the assistance of management and approved by the trustee. Because of the inherent uncertainty of the valuation, the estimated value may differ significantly from the value that would have been used had a market for the investment existed, and the difference could be material. Our opinion is not modified with respect to this matter.

**Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern 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 transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

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 U.S. GAAP.

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 U.S. GAAP.

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

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

The supplemental schedules, Schedule H, Line 4i—schedule of assets (held at end of year) as of September 30, 2024, and Schedule H, Line 4j—schedule of reportable transactions for the year ended September 30, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL'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 DOL'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).

*RSM US LLP*

Des Moines, Iowa  
August 12, 2025

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Statement of Net Assets Available for Benefits September 30, 2024

	Allocated	Unallocated	Total
<b>Assets</b>			
Investments, at fair value:			
Common stock of Wright Service Corp.	\$ 202,603,163	\$ 27,458,213	\$ 230,061,376
Mutual fund	1,330,605	-	1,330,605
	<u>203,933,768</u>	<u>27,458,213</u>	<u>231,391,981</u>
Receivables:			
Dividend	5,502	-	5,502
	<u>5,502</u>	<u>-</u>	<u>5,502</u>
<b>Total assets</b>	<u>203,939,270</u>	<u>27,458,213</u>	<u>231,397,483</u>
Liabilities, notes payable	-	21,544,491	21,544,491
	<u>-</u>	<u>21,544,491</u>	<u>21,544,491</u>
<b>Net assets available for benefits</b>	<u>\$ 203,939,270</u>	<u>\$ 5,913,722</u>	<u>\$ 209,852,992</u>

See notes to financial statements.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Statement of Net Assets Available for Benefits September 30, 2023

	Allocated	Unallocated	Total
<b>Assets</b>			
Investments, at fair value:			
Common stock of Wright Service Corp.	\$ 202,230,912	\$ 15,501,373	\$ 217,732,285
Mutual fund	1,395,763	-	1,395,763
	<u>203,626,675</u>	<u>15,501,373</u>	<u>219,128,048</u>
Receivables:			
Dividend	5,998		5,998
Other	38,908	-	38,908
	<u>44,906</u>	<u>-</u>	<u>44,906</u>
<b>Total assets</b>	<u>203,671,581</u>	<u>15,501,373</u>	<u>219,172,954</u>
<b>Liabilities</b>			
Notes payable	-	10,821,921	10,821,921
Other accrued expenses	650	-	650
<b>Total liabilities</b>	<u>650</u>	<u>10,821,921</u>	<u>10,822,571</u>
<b>Net assets available for benefits</b>	<u>\$ 203,670,931</u>	<u>\$ 4,679,452</u>	<u>\$ 208,350,383</u>

See notes to financial statements.

**Wright Service Corp. Employee Stock Ownership Plan and Trust**

**Statement of Changes in Net Assets Available for Benefits  
Year Ended September 30, 2024**

	Allocated	Unallocated	Total
<b>Additions:</b>			
Investment income:			
Net appreciation in fair value of common stock	\$ 10,828,908	\$ 1,493,437	\$ 12,322,345
Dividends	75,377	-	75,377
Employer contributions	6,775,277	452,537	7,227,814
Allocation of 462.37 shares of common stock of Wright Service Corp. at fair value	424,636	-	424,636
<b>Total additions</b>	<b>18,104,198</b>	<b>1,945,974</b>	<b>20,050,172</b>
<b>Deductions:</b>			
Benefits paid to participants	13,983,469	-	13,983,469
Interest expense	-	287,068	287,068
Allocation of 462.37 shares of common stock of Wright Service Corp. at fair value	-	424,636	424,636
<b>Total deductions</b>	<b>13,983,469</b>	<b>711,704</b>	<b>14,695,173</b>
<b>Net increase</b>	<b>4,120,729</b>	<b>1,234,270</b>	<b>5,354,999</b>
Transfer of assets to Wright Service Corp. 401(k) Retirement Plan	(3,852,390)	-	(3,852,390)
<b>Net assets available for benefits:</b>			
Beginning of year	203,670,931	4,679,452	208,350,383
End of year	<b>\$ 203,939,270</b>	<b>\$ 5,913,722</b>	<b>\$ 209,852,992</b>

See notes to financial statements.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 1. Plan Description

The following description of Wright Service Corp. Employee Stock Ownership Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**General and eligibility:** Wright Service Corp. and subsidiaries (the Company or Plan Sponsor) established the Plan effective October 1, 2001. Effective October 1, 2013, the Plan was restated and operates as a leveraged employee stock ownership plan (ESOP) that is intended to satisfy all of the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code (IRC) and similar state tax laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The trust department of an independent third-party bank is the Plan's trustee (Trustee). An independent third-party administers the Plan.

The Plan purchased Company common shares using the proceeds of borrowings (see Note 6) from the Company and holds stock in a trust established under the Plan (the Trust). The borrowings are to be repaid over a period of 40 years to be fully deductible Company contributions to the Trust. As the Plan makes each payment of principal and interest, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the IRC.

Borrowings are collateralized by the unallocated shares of stock (see Note 6). The Company has no rights against shares once they are allocated under the ESOP. Accordingly, the financial statements of the Plan as of September 30, 2024 and 2023, and for the year ended September 30, 2024, present separately the assets and liabilities pertaining to:

1. The accounts of employees with rights in allocated stock (allocated); and
2. Stock not yet allocated to employees (unallocated).

Employees of the Company who were 18, nonunion members and employed as of October 1, 2001, were automatically eligible to participate in the Plan. Employees hired after October 1, 2001, who are nonunion members, are eligible after reaching the age of 18 and completing one year of service, providing they worked at least 1,000 hours during such Plan year.

**Contributions:** The Company will contribute two types of employer contributions to the Plan. First, discretionary contributions whereby Company contributions and forfeitures are allocated to participants in the ratio of eligible compensation paid to each participant to total eligible compensation paid to all eligible participants for the year. Eligible compensation is defined in the Plan document. Total discretionary contributions during the year ended September 30, 2024, were approximately \$352,000. Second, a safe harbor matching contribution equal to 100% of a participant's elective deferrals to the Wright Service Corp. 401(k) Retirement Plan up to 3% of eligible compensation and 50% of elective deferrals in excess of 3% up to 5% of eligible compensation. Total safe harbor matching contributions during the year ended September 30, 2024, were approximately \$6,424,000. The Company is obligated to make contributions in cash to the Plan which, when aggregated with the Plan's dividends and interest earnings, enable the Plan to make its regularly scheduled payments of principal and interest due on its term loan. Employee contributions are not permitted.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 1. Plan Description (Continued)

**Payment of benefits:** Upon termination of service, a participant with an account balance of less than \$5,000 receives a lump-sum distribution as soon as administratively practicable following the close of the plan year which the participant terminates from employment, but in no event later than the 60<sup>th</sup> day following the close of the plan year in which normal retirement age is met. The plan does not permit participants to receive distribution in any form other than lump sum if their vested balance does not exceed \$5,000. If the participant's account balance exceeds \$1,000 but does not exceed \$5,000, and the participant does not elect a rollover or cash distribution, the Plan Administrator will pay the distribution in a direct rollover to an individual retirement account it selects.

Upon termination of service due to disability or attaining normal retirement age, and a participant has a vested account balance greater than \$5,000, the Plan will commence distribution as soon as administratively practicable following the close of the plan year in which the participant is terminated. If the termination is not due to disability or is prior to the date the participant attains normal retirement age, the Plan will commence distribution of the participant's vested account balance not later than one year after the close of the fifth plan year following the plan year in which the participant is terminated. Participants must consent to any distribution if, at the time of distribution, their vested account balance exceeds \$5,000. If a participant does not make a distribution election, the Plan will commence distribution on the 60<sup>th</sup> day following the close of the plan year in which the later of two events occurs: (1) attainment of normal retirement age, or (2) termination of employment. Vested account balances exceeding \$50,000 may be paid under one, or any combination, of the following methods: (1) by payment in lump sum; or (2) by payment in annual installments over a period not exceeding five years unless the participant's accrued benefit exceeds \$1,230,000. If the participant's vested account balance exceeds \$1,230,000, the installment period may be extended one additional year (but no more than five additional years) for each \$245,000 (or fraction of \$245,000) by which their vested account balance exceeds \$1,230,000. These dollar thresholds are subject to adjustment based on changes in the cost of living, as prescribed by the Secretary of the Treasury.

Other than the required minimum distributions applicable to more than 5% owners, or the diversification requirements, the Plan does not permit participants to receive payment of any portion of their account balance unless terminated from employment.

Distributions to participants are made in the form of cash and shares. For the year ended September 30, 2024, the Plan distributed 12,527 shares valued at \$10,888,039, which immediately redeemed by the Company, and sold to the Plan in exchange for a note. In addition, the Plan made cash distributions totaling \$3,095,430.

Participant accounts with a vested value of approximately \$55,507,000 and \$47,402,000 have requested a distribution that has not been paid as of September 30, 2024 and 2023, respectively, which are amounts generally paid over the five year installment period.

**Voting rights:** Each participant is entitled to exercise voting rights attributable to the shares allocated to his or her account. All allocated Company stock as to which instructions have been received (which may include an instruction to abstain) shall be voted by the Trustee in accordance with such instructions, provided that the Trustee may vote the shares as it determines is necessary to fulfill its fiduciary duties under ERISA. The Plan's Committee shall direct the Trustee how to vote any Company stock in the Trust Fund as to which no voting instructions have been received.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 1. Plan Description (Continued)

**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 shares of the Company's common stock released by the Trustee from the unallocated account and forfeitures of terminated participants' nonvested accounts. Only those participants who are eligible employees of the Company as of the last day of the Plan year will receive an allocation. Allocations are based on a participant's eligible compensation relative to total eligible compensation. Plan earnings are allocated to each participant's account based on the ratio of the participant's account balance.

The Plan may direct the trustee to convert some or all of the shares of Company's common stock in terminated participants' accounts to cash until such time as a distribution is to be made.

**Forfeited accounts:** Forfeitures are deemed to be an additional discretionary contribution and are to be allocated in the same manner as other Company contributions. At September 30, 2024 and 2023, there were no balances of unallocated forfeited non-vested accounts. The Plan allocated approximately \$790,000 of forfeitures to participant accounts during the year ended September 30, 2024.

**Vesting:** Participants vest in their allocated balances of discretionary contributions based on total years of service with the Company. Participants vest 20% per year of service starting with the completion of their second year of service and are 100% vested after six years of service. Participants are 100% vested in safe harbor matching contributions at all times.

**Put option:** Under federal income tax regulations, the employer stock that is held by the Plan and its participants is not readily tradable on an established market or is subject to trading limitations and includes a put option. The put option is a right to demand that the Company 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 Company 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 Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. 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 number of shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. During the year ended September 30, 2024, approximately \$1,802,000 of assets were diversified via transfer to the Wright Service Corporation 401(k) Retirement Plan.

**Segregation of assets upon termination:** The Plan provides that, upon termination, any portion of a participant's account remaining invested in Company stock shall be segregated and converted to a mutual fund by the Trustee as directed by the Plan Administrator. The converted cash shall then be transferred to the Wright Service Corporation 401(k) Retirement Plan as soon as administratively practicable. During the year ended September 30, 2024, approximately \$2,051,000 of assets were segregated and transferred to the Wright Service Corporation 401(k) Retirement Plan.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 2. Significant Accounting Policies

**Basis of accounting:** The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of estimates:** The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Investment valuation and income recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Board of Trustees determines the Plan's valuation policies utilizing information provided by the trustee. See Note 7 for discussion of fair value measurements.

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

**Payment of benefits:** Benefit payments are recorded when paid.

**Subsequent events:** Management has evaluated subsequent events through August 12, 2025, the date the financial statements were available to be issued.

#### Note 3. Administration of Plan Assets

The Plan's assets, which consist principally of Company common stock, are held by the Trustee of the Plan. Company contributions are held and managed by the Trustee, which invests cash received, interest and dividend income and makes distributions to participants. The Trustee also administers the payment of principal and interest on the loan (see Note 6). Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. All administrative expenses may be paid either by the Plan or the Company.

#### Note 4. Information Certified and Provided by GreatBanc Trust Company

The following is a summary of the Plan's asset information as of September 30, 2024 and 2023, and for the year ended September 30, 2024, included in the Plan's financial statements and ERISA-required supplemental schedules, obtained by management and agreed to or derived from information certified as complete and accurate to the best of their knowledge by GreatBanc Trust Company, a qualified institution.

	2024	2023
Investments at fair value:		
Common stock, Wright Service Corp.	\$ 230,061,376	\$ 217,732,285
Mutual fund	1,330,605	1,395,763

GreatBanc Trust Company also certified to the completeness and accuracy of \$12,322,346 of net appreciation in fair value of investment in Wright Service Corp. common stock and \$75,377 of dividends for the year ended September 30, 2024.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 4. Information Certified and Provided by GreatBanc Trust Company (Continued)

All assets of the Plan are nonparticipant-directed and all changes in Plan assets are detailed on the statement of changes in net assets available for benefits.

#### Note 5. Investment in Common Stock

Information about the Plan's investment in Wright Service Corp. common stock at September 30, 2024 and 2023, is as follows:

	2024		2023	
	Allocated	Unallocated	Allocated	Unallocated
Number of shares	220,607	29,898	232,663	17,834
Fair value	\$ 202,603,163	\$ 27,458,213	\$ 202,230,912	\$ 15,501,373

#### Note 6. 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). The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification (ASC) 820 are described below:

**Level 1:** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

**Level 2:** Inputs to the valuation methodology include:

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

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

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

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 September 30, 2024 and 2023.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

#### Note 6. Fair Value Measurements (Continued)

**Common stock, Wright Service Corp.:** Valued at fair value, as determined by the ESOP Trustee, based upon an appraisal. This appraisal was based upon a combination of valuation techniques, including a discounted cash flow, and guideline public company. Plan management also concluded that a market participant would also recognize a discount for lack of marketability.

**Mutual fund:** Valued at the daily closing price as reported by the fund. The mutual fund held by the Plan is an open-end mutual fund that is registered with the Securities and Exchange Commission. This fund is required to publish its daily net asset value and to transact at that price. The mutual fund held by the Plan is deemed to be actively traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value at September 30, 2024 and 2023:

	2024			
	Total	Level 1	Level 2	Level 3
Common stock, Wright Service Corp.	\$ 230,061,376	\$ -	\$ -	\$ 230,061,376
Mutual fund	1,330,605	1,330,605	-	-
Total assets in the fair value hierarchy	<u>\$ 231,391,981</u>	<u>\$ 1,330,605</u>	<u>\$ -</u>	<u>\$ 230,061,376</u>

  

	2023			
	Total	Level 1	Level 2	Level 3
Common stock, Wright Service Corp.	\$ 217,732,285	\$ -	\$ -	\$ 217,732,285
Mutual fund	1,395,763	1,395,763	-	-
Total assets in the fair value hierarchy	<u>\$ 219,128,048</u>	<u>\$ 1,395,763</u>	<u>\$ -</u>	<u>\$ 217,732,285</u>

**Changes in fair value levels:** To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another.

Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended September 30, 2023, there were no transfers in or out of Level 3.

The following table sets forth a summary of additions to and deductions from the Plan's Level 3 assets for the year ended September 30, 2024:

	<u>Common Stock</u>
Shares purchased (12,527 shares)	\$ 10,888,039
Shares distributed (12,527 shares)	(10,888,039)

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

#### Note 6. Fair Value Measurements (Continued)

The following table represents the Plan's Level 3 financial instruments at September 30, 2024 and 2023, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs:

Description	Fair Value		Principal Valuation Technique	Unobservable Inputs
	2024	2023		
Common stock, Wright Service Corp.	\$ 230,061,376	\$ 217,732,285	Discounted cash flow (income approach), guideline public company (market approach), and tangible asset approach)	Long-term growth rate Weighted average cost of capital Discount for lack of marketability Balance sheet adjustments for certain assets and liabilities

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

#### Note 7. Notes Payable

The loan agreements the Plan has entered into with the Company are summarized below:

Plan Year Borrowed	Loan Amount	Maturity Date	Interest Rate	Annual Payment	Balance at September 30, 2024	Balance at September 30, 2023
2021	\$ 3,876,613	September 30, 2061	1.73%	\$ 135,127	\$ 3,670,036	\$ 3,740,453
2022	7,173,010	September 30, 2062	3.14%	317,441	6,986,416	7,081,468
2024	10,888,039	September 30, 2064	4.37%	580,961	10,888,039	-
					<u>\$ 21,544,491</u>	<u>\$ 10,821,921</u>

The proceeds from the loan payable were used to purchase Company common stock. All loans are payable in annual principal installments plus interest on September 30 of each year until maturity. The secured borrowings are collateralized by the unallocated shares of the Company common stock. 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 principal and interest payments divided by the total of this year's principal and interest payments, plus all future years' principal and interest payments.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 7. Notes Payable (Continued)

Aggregate maturities of the loan payable during future Plan years are as follows:

Years ending September 30:	
2025	\$ 270,745
2026	283,561
2027	292,785
2028	302,340
2029	312,238
Thereafter	20,082,822
	<u>\$ 21,544,491</u>

#### Note 8. Tax Status

The Internal Revenue Service has determined and informed the Plan Sponsor, by a letter dated July 16, 2012, that the Plan as designed, is qualified under the appropriate section(s) of the IRC. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is designed, and is currently designed and being operated, in compliance with the applicable requirements of the IRC and therefore, believes that the Plan is qualified.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### Note 9. Related-Party and Party-in-Interest Transactions

The Plan invests in Company common stock and had indebtedness to the Company. These are related party and party-in-interest transactions. As described in Note 1 and Note 4, the Plan has a number of service providers. Such parties are parties-in-interest under ERISA. In addition, during the year ended September 30, 2024, the Plan purchased 12,527 shares on a long-term note for \$10,888,039.

#### Note 10. Risks and Uncertainties

The Plan's investments consist primarily of the Company'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 other such techniques. Due to the level of risk associated with the investment in the Company's common stock and to uncertainties inherent in estimates and assumptions, it is at least reasonably possible that changes in the value of the Company's common stock will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits. As of September 30, 2024 and 2023, 99% of the Plan's total assets were invested in shares in the common stock of the Company.

#### Note 11. Plan Termination

Although it has not expressed any intent to do so, the Company reserves the right to terminate the Plan at any time, subject to provisions of the Plan and ERISA. Upon such termination of the Plan, the allocated accounts of each participant become fully vested.

## Wright Service Corp. Employee Stock Ownership Plan and Trust

### Notes to Financial Statements

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#### Note 12. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of September 30, 2024 and 2023:

	2024	2023
Net assets available for benefits per the financial statements	\$ 209,852,992	\$ 208,350,383
Other receivable	65,778	-
Net assets available for benefits per the Form 5500	<u>\$ 209,918,770</u>	<u>\$ 208,350,383</u>

The following is a reconciliation of the change net assets available for benefits per the financial statements to the Form 5500 for the year ended September 30, 2024:

Change in net assets available for benefits per the financial statements before transfers	\$ 5,354,999
Other income	65,778
Change in net assets available for benefits per the Form 5500	<u>\$ 5,420,777</u>

**Wright Service Corp. Employee Stock Ownership Plan and Trust**

**Schedule H, Part IV, Line 4i—Schedule of Assets (Held at End of Year)  
September 30, 2024**

Employer Identification Number: 42-1206493

Plan Number: 003

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Nonparticipant-directed:				
		Common Stock:		
*	Wright Service Corp.	Wright Service Corp. 250,505 shares	\$ 25,681,129	\$ 230,061,376
		Mutual Fund:		
	Goldman Sachs	Financial Square Government Fund	1,330,605	<u>1,330,605</u>
				<u><u>\$ 231,391,981</u></u>

\*Represents a party-in-interest.

The above information has been certified by GreatBanc Trust Company, the trustee, as complete and accurate to the best of their knowledge.

**Wright Service Corp. Employee Stock Ownership Plan and Trust**

**Schedule H, Line 4j—Schedule of Reportable Transactions  
September 30, 2024**

Employer Identification Number: 42-1206493

Plan Number: 003

(a) Identity of Party Involved	(b) Description of Asset (Includes Interest Rate and Maturity in Case of a Loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
*Wright Service Corp.	Common stock, 12,527 shares	\$ 10,888,039	\$ -	\$ -	\$ -	\$ 10,888,039	\$ 10,888,039	\$ -

\*Represents a party-in-interest.

The above information has been certified by GreatBanc Trust Company, the trustee, as complete and accurate to the best of their knowledge.