

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2025 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
A	This return/report is for: ☐ a multiemployer plan☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)☒ a single-employer plan☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report☐ the final return/report☐ an amended return/report☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☐ Form 5558☐ automatic extension☐ the DFVC program☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan THE WILL GROUP PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 07/01/2003
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) THE WILL GROUP, INC. 401 S. CARLTON AVENUE WHEATON, IL 60187
2b	Employer Identification Number (EIN) 20-3068978
2c	Plan Sponsor's telephone number 630-462-0230
2d	Business code (see instructions) 423990

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/09/2026	WALTER CLAUS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 130
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 104 6a(2) 123 6b 3 6c 20 6d 146 6e 0 6f 146 6g(1) 127 6g(2) 142 6h 16
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

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

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ **A** (Insurance Information) – Number Attached 0
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☐ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2025
		This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan THE WILL GROUP PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE WILL GROUP, INC.	D Employer Identification Number (EIN) 20-3068978	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

HIGHTOWER TRUST COMPANY OF ILLINOIS

36-3880930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 37 51 64	SERVICE PROVIDER	63386	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2025
		This Form is Open to Public Inspection
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan THE WILL GROUP PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE WILL GROUP, INC.		D Employer Identification Number (EIN) 20-3068978

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	151058	220717
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	12709650	12230831
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	12860708	12451548

Liabilities

1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

1l Net assets (subtract line 1k from line 1f)	1l	12860708	12451548
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	646579	
(B) Participants	2a(1)(B)	757966	
(C) Others (including rollovers)	2a(1)(C)	484699	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1889244
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	15650	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		15650
(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)	494349	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		494349
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		1169678
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		3568921

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3893015	
(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)		3893015
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		21681
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	6649	
(3) Recordkeeping fees	2i(3)	56736	
(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)		63385
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3978081

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-409160
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

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

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

(1) Name: **SELDEN FOX, LTD.**

(2) EIN: **36-2985770**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	☒	☐	30670
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.)	☐	☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	☐	☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☐	☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	☐	☐	

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan THE WILL GROUP PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE WILL GROUP, INC.		D Employer Identification Number (EIN) 20-3068978
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 27-3169253		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2025 v. 250312		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	
15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	
16 Information with respect to any employers who withdrew from the plan during the preceding plan year:		
a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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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
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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 <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702570A</u> .	

THE WILL GROUP PROFIT SHARING PLAN

AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025

**The Will Group Profit Sharing Plan
Audit Report
For the Year Ended December 31, 2025**

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
The Will Group Profit Sharing Plan
Wheaton, Illinois

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

We have performed audits of the financial statements of **The Will Group Profit Sharing Plan** (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 statement of net assets available for benefits as of December 31, 2025 and 2024, and the related statement of changes in net assets available for benefits for the year ended December 31, 2025, 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025 stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

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.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 accounting principles generally accepted in the United States of America.

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

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

Other Matter –*Supplemental Schedules Required by ERISA*

The supplemental schedules of assets held for investment purposes at the end of the year – Schedule H, Line 4i and schedule of delinquent participant contributions at the end of the year – Schedule H, Line 4a as of December 31, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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, is/are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Seiden Fox, Ltd.

July 8, 2026

The Will Group Profit Sharing Plan
Statement of Net Assets Available for Benefits
December 31,

	<u>2025</u>	<u>2024</u>
Assets		
Investments, at fair value	<u>\$ 12,230,831</u>	<u>\$ 12,709,650</u>
Receivables:		
Notes receivable from participants	220,717	151,058
Employer contribution	<u>-</u>	<u>282,969</u>
Total receivables	<u>220,717</u>	<u>434,027</u>
 Net assets available for benefits	 <u>\$ 12,451,548</u>	 <u>\$ 13,143,677</u>

See accompanying notes and independent auditor's report.

The Will Group Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2025

Additions:

Investment income:

Net appreciation in fair value of investments	\$ 1,169,678
Dividends	<u>494,349</u>

Total investment income	<u>1,664,027</u>
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Interest income on notes receivable from participants	<u>15,650</u>
---	---------------

Contributions:

Participant	757,966
Employer	363,610
Rollovers	<u>484,699</u>

Total contributions	<u>1,606,275</u>
----------------------------	-------------------------

Total additions	<u>3,285,952</u>
------------------------	-------------------------

Deductions:

Benefits paid to participants	3,893,015
Deemed distributions	21,681
Administrative expenses	<u>63,385</u>

Total deductions	<u>3,978,081</u>
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Net changes in net assets available for benefits	(692,129)
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Net assets available for benefits:

Beginning of the year	<u>13,143,677</u>
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End of the year	<u>\$ 12,451,548</u>
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See accompanying notes and independent auditor's report.

The Will Group Profit Sharing Plan Notes to the Financial Statements

1. Description of Plan

The following brief description of The Will Group Profit Sharing Plan (Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General – The Plan is a Section 401(k) defined contribution plan with salary deferral provisions which was established on July 1, 2003. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Under the Plan, other than union employees and non-resident aliens, all employees of The Will Group, Inc. (Company) who are at least 21 years old and have one month of service are eligible to defer to the Plan starting on the first day of each month after those requirements are met.

The Plan's participating employers include:

- Lyons View Manufacturer & Supply, Inc.
- Electrical Resource Management, Inc.
- Rib Mountain Aggregate, Inc.
- Sustainable Energy Solutions, LLC
- Murray Food Services, Inc.
- Lighting Solutions of Illinois, Inc.
- Industrial Electric Supply, Inc.
- TWiG Technologies, LLC
- Volunteer Supply Industries, LTD.

Contributions – Pre-tax or post-tax deferred savings contributions in the form of salary reductions by participants are allowed. The amount contributed is determined by the participant, subject to statutory limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan.

The Plan has an automatic deferral arrangement, whereby eligible participants hired on or after January 1, 2023, will have 3% of their compensation deferred each pay period unless the participant makes a contrary election.

Effective January 2025, the Plan was amended to become a safe harbor 401(k) Plan. The eligibility requirements for this contribution type are the same as elective deferrals. The safe harbor matching contribution is 100% of each participant's elective deferral up to 3% and 50% of deferrals from 3% to 5%, for a maximum of 4%.

The Will Group Profit Sharing Plan
Notes to the Financial Statements (cont'd)

1. Description of Plan (cont'd)

Contributions (cont'd) – The Company may make a discretionary nonelective contribution to the Plan. An employee must be at least age 21 and have one year of service to be eligible for this contribution starting on the first day of the month and seventh month of the Plan year after those requirements are met. In addition, an eligible participant must be working as of the last day of the Plan year, unless termination occurs due to death or disability. The Company did not make a discretionary nonelective contribution for the year ended December 31, 2025.

Participants' Accounts – Each participant's account is credited with the participant's contributions and Company safe harbor and discretionary nonelective contributions, and gains and losses from the investment funds elected. Participant accounts are charged with an allocation of administrative expenses paid by the Plan. Allocations are based on participant earnings, account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting – A participant is fully vested in their elective deferrals, rollovers, and Company safe harbor contributions, plus actual earnings, gains and losses thereon, at all times. Discretionary nonelective contributions vest in accordance with the following schedule:

<u>Years of Vesting Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
At least 2 years but less than 3 years	20%
At least 3 years but less than 4 years	40%
At least 4 years but less than 5 years	60%
At least 5 years but less than 6 years	80%
6 years or more	100%

Notes Receivable From Participants – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at 1 percent above the prime rate, as defined, and were between 5.25% and 9.50% at December 31, 2025. Principal and interest is paid ratably through payroll deductions.

Payment of Benefits – A participant's account balance may be withdrawn upon retirement, death, disability, or termination of employment as defined by the Plan. Benefits are payable in either a single lump-sum amount, or installment payments equal to the value of the participant's account. In-service withdrawals from transfer accounts and hardship distributions are also allowed by the Plan. In February 2025, the Plan was amended to allow in-service withdrawals after a participant reaches normal retirement age (65).

The Will Group Profit Sharing Plan

Notes to the Financial Statements (cont'd)

1. Description of Plan (cont'd)

Plan Termination - Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

Forfeited Accounts – At December 31, 2025, forfeited non-vested accounts total \$3,007 (\$1,586 at December 31, 2024). These accounts can be allocated as an additional Company contributions, reduce future Company contributions or pay reasonable plan expenses. During the year ended December 31, 2025, the Plan used \$27,082 from forfeited non-vested accounts to pay plan expenses.

Plan Amendment – On March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security Act, (CARES Act). As a result, changes were made related to Plan withdrawals and loans to participants, for impacted participants, their spouse and dependent(s) who have been diagnosed with virus SARS-CoV-2 or with COVID-19, as well as participants that have experienced adverse financial consequences.

The changes applicable to the Plan are summarized below:

- Impacted participants may receive up to \$100,000 in aggregate withdrawals before December 31, 2020.
- 10% penalty tax for early withdrawal is waived.
- Mandatory 20% withholding on distributions will not apply.
- No limit to the number of withdrawals an impacted participant can make.
- Repayment of withdrawal amount is permitted if repayment occurs within three years of the distribution.
- Impacted participants may borrow up to the lesser of \$100,000 or 100% of their vested balance for 180 days beginning March 27, 2020.
- Impacted participant loan payments due from March 27, 2020 through December 31, 2020, including those due following a severance from employment, may be delayed for one year.
- Required Minimum Distribution (RMD) rules for distributions required for the 2020 calendar year are temporarily waived.

On December 20, 2023, the IRS issued Notice 2024-2, which extends the deadlines for qualified retirement plans to adopt amendments reflecting certain optional and required changes under the SECURE, SECURE 2.0, CARES, and Miners Acts. Plan sponsors of defined contribution plans generally now have until December 31, 2026, to amend their plans if they took advantage of benefit changes permitted by these laws, including changes allowed by the CARES Act as part of COVID-19 relief.

The Plan will formally adopt an amendment to address these changes at a later date in accordance with applicable law and IRS guidance.

The Will Group Profit Sharing Plan
Notes to the Financial Statements (cont'd)

2. Summary of Significant Accounting Policies

Basis of Accounting – The accompanying financial statements have been prepared on the accrual basis of accounting.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

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

Notes Receivable From Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits – Benefits are recorded when paid.

Expenses – Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent Events – Subsequent events have been evaluated through July 8, 2026, which is the date the financial statements were available to be issued.

The Will Group Profit Sharing Plan
Notes to the Financial Statements (cont'd)

3. Information Prepared and Certified by Sub-Custodian and Custodians

The Company, acting in its capacity as the Plan administrator, has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

American Trust Company acted as sub-custodian to Trust Company of Illinois, the custodian, and provided a certification as of December 31, 2024. Hightower acquired TC Wealth Partners in 2022, which also included an acquisition of Trust Company of Illinois. As of December 31, 2025, and for the year ended December 31, 2025, a certification was provided by American Trust Company, as sub-custodian to Hightower Trust Company of Illinois, the custodian.

The following is a summary of the unaudited information regarding the Plan as of December 31, 2025 and 2024, and for the year ended December 31, 2025, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information prepared by the sub-custodian and custodians described above, that such information is complete and accurate.

	<u>2025</u>	<u>2024</u>
Investments, at fair value	\$ 12,230,831	\$ 12,709,650
Notes receivable from participants	220,717	151,058
Investment income:		
Net appreciation in fair value of investments	1,169,678	
Dividends	494,349	
Interest on notes receivable from participants	15,650	

The Will Group Profit Sharing Plan
Notes to the Financial Statements (cont'd)

4. Fair Value Measurements

Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 820, "Fair Value Measurements and Disclosures," provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

Level 1 – Valuations are based on unadjusted quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access at the measurement date.

Level 2 – Valuations are based on quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; and model-derived valuations whose significant inputs are observable.

Level 3 – Valuations are based on unobservable inputs for the asset or liability that reflect the reporting entity's own data and assumptions that market participants would use in pricing the asset or liability. These unobservable inputs are significant to the fair value measurement.

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

Following is a description of valuation methodologies used for investments measured at fair value on the statement of net assets available for benefits, and the classification of such investments pursuant to the valuation hierarchy.

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. These assets are categorized in Level 1 of the fair value hierarchy.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 12,230,831	\$ -	\$ -	\$ 12,230,831
Total	\$ 12,230,831	\$ -	\$ -	\$ 12,230,831

The Will Group Profit Sharing Plan
Notes to the Financial Statements (cont'd)

4. Fair Value Measurements (cont'd)

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

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 12,709,650	\$ -	\$ -	\$ 12,709,650
Total	\$ 12,709,650	\$ -	\$ -	\$ 12,709,650

5. Related-Party and Party-in-Interest Transactions

Fees incurred by the Plan for investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. As described in Note 2, the Plan made direct payments to Hightower Trust Company of Illinois of \$63,385 for the year ended December 31, 2025. Hightower Trust Company of Illinois is the custodian as defined by the Plan; therefore, these transactions qualify as party-in-interest transactions. The Company pays directly any other fees related to the Plan's operations.

6. Tax Status

The Plan has adopted the Trust Company of Illinois Defined Contribution Pre-Approved Basic Plan Document. The Internal Revenue Service has determined and informed the Trust Company of Illinois, by a letter dated June 30, 2020, that the Basic Plan Document is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the administrator believes the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

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 (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by federal and state taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The Will Group Profit Sharing Plan
Notes to the Financial Statements (cont'd)

7. Risks and Uncertainties

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

8. Delinquent Participant Contributions and Loan Repayments

Delays in remitting contributions and loan repayments to the Plan constitute prohibited transactions. Related excise taxes will be paid by the Company. During 2025, the Plan had late deposits totaling \$30,524, and \$146 in 2024. Corrections for these late deposits are pending.

9. Reconciliation of Financial Statements to Form 5500

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

Net assets available for benefits per the financial statements	\$ 13,143,677
Employer contributions receivable per the financial statements	<u>(282,969)</u>
Net assets available for benefits per the Form 5500	<u>\$ 12,860,708</u>

The following is a reconciliation of employer contributions, per the financial statements for the year ended December 31, 2025, to Form 5500:

Employer contributions per the financial statements	\$ 363,610
Employer contributions receivable per the prior year financial statements	<u>282,969</u>
Employer contributions per the Form 5500	<u>\$ 646,579</u>

The Will Group Profit Sharing Plan
Schedule of Assets Held for Investment Purposes
at the End of the Year - Schedule H, Line 4i
December 31, 2025

E.I.N. 20-3068978

Plan Number 001

(a)	(b) Identity of Issuer, 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
Mutual funds:				
	Allspring Special Mid Cap Value Fund I	183.564 Shares		\$ 8,370
	American Funds New Perspective R5	119.544 Shares		8,433
	BlackRock Strategic Income Opps Instl	16,697.117 Shares		163,131
	Dodge & Cox Income Fund	14,788.372 Shares		190,031
	Dodge & Cox Stock	20,779.077 Shares		344,725
	Fidelity Advisor® Equity Growth Z	11,959.257 Shares		324,215
	Fidelity Short-Term Bond Index	691.361 Shares		6,997
	Fuller & Thaler Behavioral Sm-Cp Eq Inst	4,170.280 Shares		209,014
	Fidelity 500 Index Institutional Prem	4,604.359 Shares		1,094,548
	Goldman Sachs Financial Sq Gov Instl	57,120.164 Shares		57,121
	GQG Partners Emerging Mkts Eq Inst	13,557.142 Shares		241,317
	Hood River Small Cap Gr Instl	5,034.405 Shares		445,494
	Lazard Global Listed Infrast Inst	4,420.840 Shares		80,327
	North Square Altrinsic International Eq	1,114.094 Shares		13,358
	Pimco Income Instl	15,743.039 Shares		173,016
	T. Rowe Price Science & Technology Adv	7,553.772 Shares		426,713
	Vanguard Developed Markets Index Adm	16,652.967 Shares		334,225
	Vanguard Dividend Appreciation Index Fund	9,206.302 Shares		549,156
	Vanguard Emerging Mkts Stock Idx Adm	3,954.662 Shares		176,417
	Vanguard High Yield Corporate Admiral	5,820.230 Shares		32,419
	Vanguard Int Term Treasury Fund Admiral	155.834 Shares		1,568
	Vanguard Mid Cap Index-Admiral	1,165.810 Shares		418,945
	Vanguard PRIMECAP Fund Admiral Shares	4,368.406 Shares		807,762
	Vanguard REIT Index Adm	820.458 Shares		102,877
	Vanguard Small Cap Index Admiral	2,407.096 Shares		297,469
	Vanguard Target Retirement 2025 Fund	17.503 Shares		349
	Vanguard Target Retirement 2030 Fund	39,136.122 Shares		1,656,632
	Vanguard Target Retirement 2035 Fund	15,292.734 Shares		418,715
	Vanguard Target Retirement 2040 Fund	10,579.146 Shares		528,428
	Vanguard Target Retirement 2045 Fund	30,754.780 Shares		1,068,421
	Vanguard Target Retirement 2050 Fund	4,168.882 Shares		247,131
	Vanguard Target Retirement 2055 Fund	8,393.878 Shares		555,339
	Vanguard Target Retirement 2060 Fund	10,207.185 Shares		622,434
	Vanguard Target Retirement 2065 Fund	1,785.710 Shares		71,482
	Vanguard Target Retirement 2070 Fund	38.396 Shares		1,222
	Vanguard Value Index Admiral	2,103.697 Shares		156,746
	Vanguard Total Intl Stock Index Admiral	527.995 Shares		21,400
	Vanguard Wellington-Admiral	212.743 Shares		16,422
	Victory Trivalent Int Small-Cap I	11.411 Shares		227
	WCM Focused International Grwth Inst	14,398.516 Shares		358,235
Total investments, at fair value				12,230,831
* Participant loans, at interest rates ranging from 5.25% - 9.50%, maturing from February 2026 to June 2040				220,717
Total assets held for investment purposes				\$ 12,451,548

* Represents a party-in-interest investment.

** Cost information is not required for participant directed accounts.

See accompanying independent auditor's report.

The Will Group Profit Sharing Plan
Schedule of Delinquent Participant Contributions
at the End of the Year - Schedule H, Line 4a
December 31, 2025

EIN: 20-3068978

Plan Number 001

Plan Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2024		\$ 146	\$ -	\$ -	\$ -
2025	✓	30,524	-	-	-

See accompanying independent auditor's report.

THE WILL GROUP PROFIT SHARING PLAN

AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025

**The Will Group Profit Sharing Plan
Audit Report
For the Year Ended December 31, 2025**

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
The Will Group Profit Sharing Plan
Wheaton, Illinois

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

We have performed audits of the financial statements of **The Will Group Profit Sharing Plan** (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 statement of net assets available for benefits as of December 31, 2025 and 2024, and the related statement of changes in net assets available for benefits for the year ended December 31, 2025, 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 Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024, and for the year ended December 31, 2025 stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

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.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 accounting principles generally accepted in the United States of America.

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

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

Other Matter –*Supplemental Schedules Required by ERISA*

The supplemental schedules of assets held for investment purposes at the end of the year – Schedule H, Line 4i and schedule of delinquent participant contributions at the end of the year – Schedule H, Line 4a as of December 31, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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, is/are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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

Seiden Fox, Ltd.

July 8, 2026

The Will Group Profit Sharing Plan
Statement of Net Assets Available for Benefits
December 31,

	<u>2025</u>	<u>2024</u>
Assets		
Investments, at fair value	<u>\$ 12,230,831</u>	<u>\$ 12,709,650</u>
Receivables:		
Notes receivable from participants	220,717	151,058
Employer contribution	<u>-</u>	<u>282,969</u>
Total receivables	<u>220,717</u>	<u>434,027</u>
 Net assets available for benefits	 <u>\$ 12,451,548</u>	 <u>\$ 13,143,677</u>

See accompanying notes and independent auditor's report.

The Will Group Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2025

Additions:

Investment income:

Net appreciation in fair value of investments	\$ 1,169,678
Dividends	<u>494,349</u>

Total investment income	<u>1,664,027</u>
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Interest income on notes receivable from participants	<u>15,650</u>
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Contributions:

Participant	757,966
Employer	363,610
Rollovers	<u>484,699</u>

Total contributions	<u>1,606,275</u>
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Total additions	<u>3,285,952</u>
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Deductions:

Benefits paid to participants	3,893,015
Deemed distributions	21,681
Administrative expenses	<u>63,385</u>

Total deductions	<u>3,978,081</u>
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Net changes in net assets available for benefits	(692,129)
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Net assets available for benefits:

Beginning of the year	<u>13,143,677</u>
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End of the year	<u>\$ 12,451,548</u>
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See accompanying notes and independent auditor's report.

The Will Group Profit Sharing Plan Notes to the Financial Statements

1. Description of Plan

The following brief description of The Will Group Profit Sharing Plan (Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General – The Plan is a Section 401(k) defined contribution plan with salary deferral provisions which was established on July 1, 2003. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Under the Plan, other than union employees and non-resident aliens, all employees of The Will Group, Inc. (Company) who are at least 21 years old and have one month of service are eligible to defer to the Plan starting on the first day of each month after those requirements are met.

The Plan's participating employers include:

- Lyons View Manufacturer & Supply, Inc.
- Electrical Resource Management, Inc.
- Rib Mountain Aggregate, Inc.
- Sustainable Energy Solutions, LLC
- Murray Food Services, Inc.
- Lighting Solutions of Illinois, Inc.
- Industrial Electric Supply, Inc.
- TWiG Technologies, LLC
- Volunteer Supply Industries, LTD.

Contributions – Pre-tax or post-tax deferred savings contributions in the form of salary reductions by participants are allowed. The amount contributed is determined by the participant, subject to statutory limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan.

The Plan has an automatic deferral arrangement, whereby eligible participants hired on or after January 1, 2023, will have 3% of their compensation deferred each pay period unless the participant makes a contrary election.

Effective January 2025, the Plan was amended to become a safe harbor 401(k) Plan. The eligibility requirements for this contribution type are the same as elective deferrals. The safe harbor matching contribution is 100% of each participant's elective deferral up to 3% and 50% of deferrals from 3% to 5%, for a maximum of 4%.

The Will Group Profit Sharing Plan
Notes to the Financial Statements (cont'd)

1. Description of Plan (cont'd)

Contributions (cont'd) – The Company may make a discretionary nonelective contribution to the Plan. An employee must be at least age 21 and have one year of service to be eligible for this contribution starting on the first day of the month and seventh month of the Plan year after those requirements are met. In addition, an eligible participant must be working as of the last day of the Plan year, unless termination occurs due to death or disability. The Company did not make a discretionary nonelective contribution for the year ended December 31, 2025.

Participants' Accounts – Each participant's account is credited with the participant's contributions and Company safe harbor and discretionary nonelective contributions, and gains and losses from the investment funds elected. Participant accounts are charged with an allocation of administrative expenses paid by the Plan. Allocations are based on participant earnings, account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting – A participant is fully vested in their elective deferrals, rollovers, and Company safe harbor contributions, plus actual earnings, gains and losses thereon, at all times. Discretionary nonelective contributions vest in accordance with the following schedule:

<u>Years of Vesting Service</u>	<u>Vested Percentage</u>
Less than 2 years	0%
At least 2 years but less than 3 years	20%
At least 3 years but less than 4 years	40%
At least 4 years but less than 5 years	60%
At least 5 years but less than 6 years	80%
6 years or more	100%

Notes Receivable From Participants – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at 1 percent above the prime rate, as defined, and were between 5.25% and 9.50% at December 31, 2025. Principal and interest is paid ratably through payroll deductions.

Payment of Benefits – A participant's account balance may be withdrawn upon retirement, death, disability, or termination of employment as defined by the Plan. Benefits are payable in either a single lump-sum amount, or installment payments equal to the value of the participant's account. In-service withdrawals from transfer accounts and hardship distributions are also allowed by the Plan. In February 2025, the Plan was amended to allow in-service withdrawals after a participant reaches normal retirement age (65).

The Will Group Profit Sharing Plan

Notes to the Financial Statements (cont'd)

1. Description of Plan (cont'd)

Plan Termination - Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

Forfeited Accounts – At December 31, 2025, forfeited non-vested accounts total \$3,007 (\$1,586 at December 31, 2024). These accounts can be allocated as an additional Company contributions, reduce future Company contributions or pay reasonable plan expenses. During the year ended December 31, 2025, the Plan used \$27,082 from forfeited non-vested accounts to pay plan expenses.

Plan Amendment – On March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security Act, (CARES Act). As a result, changes were made related to Plan withdrawals and loans to participants, for impacted participants, their spouse and dependent(s) who have been diagnosed with virus SARS-CoV-2 or with COVID-19, as well as participants that have experienced adverse financial consequences.

The changes applicable to the Plan are summarized below:

- Impacted participants may receive up to \$100,000 in aggregate withdrawals before December 31, 2020.
- 10% penalty tax for early withdrawal is waived.
- Mandatory 20% withholding on distributions will not apply.
- No limit to the number of withdrawals an impacted participant can make.
- Repayment of withdrawal amount is permitted if repayment occurs within three years of the distribution.
- Impacted participants may borrow up to the lesser of \$100,000 or 100% of their vested balance for 180 days beginning March 27, 2020.
- Impacted participant loan payments due from March 27, 2020 through December 31, 2020, including those due following a severance from employment, may be delayed for one year.
- Required Minimum Distribution (RMD) rules for distributions required for the 2020 calendar year are temporarily waived.

On December 20, 2023, the IRS issued Notice 2024-2, which extends the deadlines for qualified retirement plans to adopt amendments reflecting certain optional and required changes under the SECURE, SECURE 2.0, CARES, and Miners Acts. Plan sponsors of defined contribution plans generally now have until December 31, 2026, to amend their plans if they took advantage of benefit changes permitted by these laws, including changes allowed by the CARES Act as part of COVID-19 relief.

The Plan will formally adopt an amendment to address these changes at a later date in accordance with applicable law and IRS guidance.

The Will Group Profit Sharing Plan
Notes to the Financial Statements (cont'd)

2. Summary of Significant Accounting Policies

Basis of Accounting – The accompanying financial statements have been prepared on the accrual basis of accounting.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

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

Notes Receivable From Participants – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits – Benefits are recorded when paid.

Expenses – Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent Events – Subsequent events have been evaluated through July 8, 2026, which is the date the financial statements were available to be issued.

The Will Group Profit Sharing Plan
Notes to the Financial Statements (cont'd)

3. Information Prepared and Certified by Sub-Custodian and Custodians

The Company, acting in its capacity as the Plan administrator, has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

American Trust Company acted as sub-custodian to Trust Company of Illinois, the custodian, and provided a certification as of December 31, 2024. Hightower acquired TC Wealth Partners in 2022, which also included an acquisition of Trust Company of Illinois. As of December 31, 2025, and for the year ended December 31, 2025, a certification was provided by American Trust Company, as sub-custodian to Hightower Trust Company of Illinois, the custodian.

The following is a summary of the unaudited information regarding the Plan as of December 31, 2025 and 2024, and for the year ended December 31, 2025, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information prepared by the sub-custodian and custodians described above, that such information is complete and accurate.

	<u>2025</u>	<u>2024</u>
Investments, at fair value	\$ 12,230,831	\$ 12,709,650
Notes receivable from participants	220,717	151,058
Investment income:		
Net appreciation in fair value of investments	1,169,678	
Dividends	494,349	
Interest on notes receivable from participants	15,650	

The Will Group Profit Sharing Plan
Notes to the Financial Statements (cont'd)

4. Fair Value Measurements

Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 820, "Fair Value Measurements and Disclosures," provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

Level 1 – Valuations are based on unadjusted quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access at the measurement date.

Level 2 – Valuations are based on quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; and model-derived valuations whose significant inputs are observable.

Level 3 – Valuations are based on unobservable inputs for the asset or liability that reflect the reporting entity's own data and assumptions that market participants would use in pricing the asset or liability. These unobservable inputs are significant to the fair value measurement.

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

Following is a description of valuation methodologies used for investments measured at fair value on the statement of net assets available for benefits, and the classification of such investments pursuant to the valuation hierarchy.

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. These assets are categorized in Level 1 of the fair value hierarchy.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 12,230,831	\$ -	\$ -	\$ 12,230,831
Total	\$ 12,230,831	\$ -	\$ -	\$ 12,230,831

The Will Group Profit Sharing Plan
Notes to the Financial Statements (cont'd)

4. Fair Value Measurements (cont'd)

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

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 12,709,650	\$ -	\$ -	\$ 12,709,650
Total	\$ 12,709,650	\$ -	\$ -	\$ 12,709,650

5. Related-Party and Party-in-Interest Transactions

Fees incurred by the Plan for investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. As described in Note 2, the Plan made direct payments to Hightower Trust Company of Illinois of \$63,385 for the year ended December 31, 2025. Hightower Trust Company of Illinois is the custodian as defined by the Plan; therefore, these transactions qualify as party-in-interest transactions. The Company pays directly any other fees related to the Plan's operations.

6. Tax Status

The Plan has adopted the Trust Company of Illinois Defined Contribution Pre-Approved Basic Plan Document. The Internal Revenue Service has determined and informed the Trust Company of Illinois, by a letter dated June 30, 2020, that the Basic Plan Document is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the administrator believes the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

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 (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by federal and state taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The Will Group Profit Sharing Plan
Notes to the Financial Statements (cont'd)

7. Risks and Uncertainties

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

8. Delinquent Participant Contributions and Loan Repayments

Delays in remitting contributions and loan repayments to the Plan constitute prohibited transactions. Related excise taxes will be paid by the Company. During 2025, the Plan had late deposits totaling \$30,524, and \$146 in 2024. Corrections for these late deposits are pending.

9. Reconciliation of Financial Statements to Form 5500

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

Net assets available for benefits per the financial statements	\$ 13,143,677
Employer contributions receivable per the financial statements	<u>(282,969)</u>
Net assets available for benefits per the Form 5500	<u>\$ 12,860,708</u>

The following is a reconciliation of employer contributions, per the financial statements for the year ended December 31, 2025, to Form 5500:

Employer contributions per the financial statements	\$ 363,610
Employer contributions receivable per the prior year financial statements	<u>282,969</u>
Employer contributions per the Form 5500	<u>\$ 646,579</u>

The Will Group Profit Sharing Plan
Schedule of Assets Held for Investment Purposes
at the End of the Year - Schedule H, Line 4i
December 31, 2025

E.I.N. 20-3068978

Plan Number 001

(a)	(b) Identity of Issuer, 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
Mutual funds:				
	Allspring Special Mid Cap Value Fund I	183.564 Shares		\$ 8,370
	American Funds New Perspective R5	119.544 Shares		8,433
	BlackRock Strategic Income Opps Instl	16,697.117 Shares		163,131
	Dodge & Cox Income Fund	14,788.372 Shares		190,031
	Dodge & Cox Stock	20,779.077 Shares		344,725
	Fidelity Advisor® Equity Growth Z	11,959.257 Shares		324,215
	Fidelity Short-Term Bond Index	691.361 Shares		6,997
	Fuller & Thaler Behavioral Sm-Cp Eq Inst	4,170.280 Shares		209,014
	Fidelity 500 Index Institutional Prem	4,604.359 Shares		1,094,548
	Goldman Sachs Financial Sq Gov Instl	57,120.164 Shares		57,121
	GQG Partners Emerging Mkts Eq Inst	13,557.142 Shares		241,317
	Hood River Small Cap Gr Instl	5,034.405 Shares		445,494
	Lazard Global Listed Infrast Inst	4,420.840 Shares		80,327
	North Square Altrinsic International Eq	1,114.094 Shares		13,358
	Pimco Income Instl	15,743.039 Shares		173,016
	T. Rowe Price Science & Technology Adv	7,553.772 Shares		426,713
	Vanguard Developed Markets Index Adm	16,652.967 Shares		334,225
	Vanguard Dividend Appreciation Index Fund	9,206.302 Shares		549,156
	Vanguard Emerging Mkts Stock Idx Adm	3,954.662 Shares		176,417
	Vanguard High Yield Corporate Admiral	5,820.230 Shares		32,419
	Vanguard Int Term Treasury Fund Admiral	155.834 Shares		1,568
	Vanguard Mid Cap Index-Admiral	1,165.810 Shares		418,945
	Vanguard PRIMECAP Fund Admiral Shares	4,368.406 Shares		807,762
	Vanguard REIT Index Adm	820.458 Shares		102,877
	Vanguard Small Cap Index Admiral	2,407.096 Shares		297,469
	Vanguard Target Retirement 2025 Fund	17.503 Shares		349
	Vanguard Target Retirement 2030 Fund	39,136.122 Shares		1,656,632
	Vanguard Target Retirement 2035 Fund	15,292.734 Shares		418,715
	Vanguard Target Retirement 2040 Fund	10,579.146 Shares		528,428
	Vanguard Target Retirement 2045 Fund	30,754.780 Shares		1,068,421
	Vanguard Target Retirement 2050 Fund	4,168.882 Shares		247,131
	Vanguard Target Retirement 2055 Fund	8,393.878 Shares		555,339
	Vanguard Target Retirement 2060 Fund	10,207.185 Shares		622,434
	Vanguard Target Retirement 2065 Fund	1,785.710 Shares		71,482
	Vanguard Target Retirement 2070 Fund	38.396 Shares		1,222
	Vanguard Value Index Admiral	2,103.697 Shares		156,746
	Vanguard Total Intl Stock Index Admiral	527.995 Shares		21,400
	Vanguard Wellington-Admiral	212.743 Shares		16,422
	Victory Trivalent Int Small-Cap I	11.411 Shares		227
	WCM Focused International Grwth Inst	14,398.516 Shares		358,235
Total investments, at fair value				12,230,831
* Participant loans, at interest rates ranging from 5.25% - 9.50%, maturing from February 2026 to June 2040				220,717
Total assets held for investment purposes				\$ 12,451,548

* Represents a party-in-interest investment.

** Cost information is not required for participant directed accounts.

See accompanying independent auditor's report.

The Will Group Profit Sharing Plan
Schedule of Delinquent Participant Contributions
at the End of the Year - Schedule H, Line 4a
December 31, 2025

EIN: 20-3068978

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Plan Year	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2024		\$ 146	\$ -	\$ -	\$ -
2025	✓	30,524	-	-	-

See accompanying independent auditor's report.