

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 INLAND TRUCK PARTS COMPANY EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1992
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) INLAND TRUCK PARTS COMPANY 7015 COLLEGE BOULEVARD STE 650 OVERLAND PARK, KS 66221-2326
2b	Employer Identification Number (EIN) 47-0493047
2c	Plan Sponsor's telephone number 913-345-9664
2d	Business code (see instructions) 336300

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.	07/29/2026	BILL NICKS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/29/2026	BILL NICKS
	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	5 851
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) 665 6a(2) 597 6b 21 6c 140 6d 758 6e 3 6f 761 6g(1) 819 6g(2) 760 6h 23
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:

2I 2P 2Q 3I

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 0
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

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

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 INLAND TRUCK PARTS COMPANY EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 INLAND TRUCK PARTS COMPANY	D Employer Identification Number (EIN) 47-0493047	

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
UMB FINANCIAL SERVICES INC. PO BOX 419232 KANSAS CITY, MO 64141
(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)

PRINCIPAL

42-0127290

(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?
14 64	PLAN ADMINISTRATOR	32928	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STERN BROTHERS

43-1749095

(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?
34 50	VALUATION SERVICES	16550	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 INLAND TRUCK PARTS COMPANY EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 INLAND TRUCK PARTS COMPANY	D Employer Identification Number (EIN) 47-0493047	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	162493	87963
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	4733039	2514815
(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)	2270007	3383
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	91081866	93408350
(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	98247405	96014511
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	20302500	21972500
1k Total liabilities (add all amounts in lines 1g through 1j)	1k	20302500	21972500
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	77944905	74042011

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)	4864815	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4864815
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	33376	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		33376
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	2326483	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		7224674

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	10438676	
(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)		10438676
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		639414
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	32928	
(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)	16550	
(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)		49478
j Total expenses. Add all expense amounts in column (b) and enter total	2j		11127568

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-3902894
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: **FORVIS MAZARS LLP**

(2) EIN: **44-0160260**

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.)		☒	
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?	☒		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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 INLAND TRUCK PARTS COMPANY EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST				B Three-digit plan number (PN) ▶ 001	
C Plan sponsor's name as shown on line 2a of Form 5500 INLAND TRUCK PARTS COMPANY				D Employer Identification Number (EIN) 47-0493047	
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): 42-0127290					
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

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

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

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

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

- 21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

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



Inland Truck Parts Company Employee Stock Ownership Plan and Trust

EIN 47-0493047 PN 001

**Independent Auditor's Report, Financial Statements,
and Supplemental Schedules**

December 31, 2025 and 2024



Inland Truck Parts Company Employee Stock Ownership Plan and Trust
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December 31, 2025 and 2024

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Independent Auditor's Report

Board of Directors, Trustees, and Plan Administrator
Inland Truck Parts Company Employee Stock Ownership Plan and Trust
Overland Park, Kansas

Opinion

We have audited the financial statements of Inland Truck Parts Company Employee Stock Ownership Plan and Trust (the Plan), an employee benefit plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of Inland Truck Parts Company Employee Stock Ownership Plan and Trust as of December 31, 2025 and 2024, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

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 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.

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

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.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules listed in the table of contents 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 has been subjected to the 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.

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

Board of Directors, Trustees, and Plan Administrator
Inland Truck Parts Company Employee Stock Ownership Plan and Trust

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

Forvis Mazars, LLP

Kansas City, Missouri
July 28, 2026

Federal Employer Identification Number: 44-0160260

Inland Truck Parts Company Employee Stock Ownership Plan and Trust
Statements of Net Assets Available for Benefits
December 31, 2025 and 2024

	December 31, 2025			December 31, 2024		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
ASSETS						
Investments, At Fair Value						
Inland Truck Parts Company, common stock, 5,816,211 shares	\$ 61,482,925	\$ 31,925,425	\$ 93,408,350	\$ 60,558,518	\$ 30,523,348	\$ 91,081,866
Money market funds	3,383	-	3,383	2,270,007	-	2,270,007
Total Investments	61,486,308	31,925,425	93,411,733	62,828,525	30,523,348	93,351,873
Cash	87,963	-	87,963	162,493	-	162,493
Employer Contribution Receivable	2,514,815	-	2,514,815	4,733,039	-	4,733,039
Total Assets	64,089,086	31,925,425	96,014,511	67,724,057	30,523,348	98,247,405
LIABILITIES						
Long-term debt	-	21,972,500	21,972,500	-	20,302,500	20,302,500
Total Liabilities	-	21,972,500	21,972,500	-	20,302,500	20,302,500
Net Assets Available for Benefits	<u>\$ 64,089,086</u>	<u>\$ 9,952,925</u>	<u>\$ 74,042,011</u>	<u>\$ 67,724,057</u>	<u>\$ 10,220,848</u>	<u>\$ 77,944,905</u>

Inland Truck Parts Company Employee Stock Ownership Plan and Trust
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2025 and 2024

	December 31, 2025			December 31, 2024		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Investment Income						
Net appreciation in company stock	\$ 1,436,443	\$ 890,040	\$ 2,326,483	\$ 705,301	\$ 399,779	\$ 1,105,080
Interest income	33,376	-	33,376	90,150	-	90,150
	<u>1,469,819</u>	<u>890,040</u>	<u>2,359,859</u>	<u>795,451</u>	<u>399,779</u>	<u>1,195,230</u>
Contributions						
Employer	2,895,401	1,969,414	4,864,815	4,808,775	1,924,264	6,733,039
Allocation of 154,915 and 154,970 shares of common stock for 2025 and 2024, respectively, of Inland Truck Parts Company, at fair value	<u>2,487,963</u>	<u>-</u>	<u>2,487,963</u>	<u>2,426,837</u>	<u>-</u>	<u>2,426,837</u>
	<u>5,383,364</u>	<u>1,969,414</u>	<u>7,352,778</u>	<u>7,235,612</u>	<u>1,924,264</u>	<u>9,159,876</u>
Total Additions	<u>6,853,183</u>	<u>2,859,454</u>	<u>9,712,637</u>	<u>8,031,063</u>	<u>2,324,043</u>	<u>10,355,106</u>
Deductions						
Distributions to participants	10,438,676	-	10,438,676	6,444,588	-	6,444,588
Interest expense	-	639,414	639,414	-	594,265	594,265
Allocation of 154,915 and 154,970 shares of common stock for 2025 and 2024, respectively, of Inland Truck Parts Company, at fair value	-	2,487,963	2,487,963	-	2,426,837	2,426,837
Administrative expenses	<u>49,478</u>	<u>-</u>	<u>49,478</u>	<u>48,200</u>	<u>-</u>	<u>48,200</u>
Total Deductions	<u>10,488,154</u>	<u>3,127,377</u>	<u>13,615,531</u>	<u>6,492,788</u>	<u>3,021,102</u>	<u>9,513,890</u>
Net Increase (Decrease)	(3,634,971)	(267,923)	(3,902,894)	1,538,275	(697,059)	841,216
Net Assets Available for Benefits, Beginning of Year	<u>67,724,057</u>	<u>10,220,848</u>	<u>77,944,905</u>	<u>66,185,782</u>	<u>10,917,907</u>	<u>77,103,689</u>
Net Assets Available for Benefits, End of Year	<u>\$ 64,089,086</u>	<u>\$ 9,952,925</u>	<u>\$ 74,042,011</u>	<u>\$ 67,724,057</u>	<u>\$ 10,220,848</u>	<u>\$ 77,944,905</u>

Inland Truck Parts Company Employee Stock Ownership Plan and Trust
Notes to Financial Statements
December 31, 2025 and 2024

Note 1. Description of the Plan

General

The following brief description of Inland Truck Parts Company Employee Stock Ownership Plan and Trust (ESOP or Plan) provides only general information. Participants should refer to the Plan Document and *Summary Plan Description* for a more complete description of the Plan's provisions, which are available from the Plan Administrator.

The Plan operates, in relevant part, as a leveraged employee stock ownership plan (ESOP), and is designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code of 1986, as amended (Code), and is subject to the applicable provisions of the *Employee Retirement Income Security Act of 1974* (ERISA). The Plan is a nonparticipant-directed defined contribution plan covering all full-time employees of Inland Truck Parts Company (Company) who meet certain eligibility requirements. A more detailed description of the ESOP is set forth in the *Summary Plan Description* and has been provided to all participants. The Board of Trustees is responsible for oversight of the Plan.

The Plan has sold and repurchased common stock. The repurchases of the common stock were financed with loans from the Company (see Note 5). The loans are repaid by Company contributions. As the Plan makes each payment of principal and interest, an appropriate percentage of stock is allocated to eligible employee accounts in accordance with Code regulations. A participant is 100% vested after six years of credited service.

Unallocated and Allocated Shares

Plan borrowings are collateralized by the unallocated shares of common stock. The lender (Company) has no rights against shares once they are allocated to participants in accordance with the terms of the ESOP. Accordingly, the financial statements of the Plan as of December 31, 2025 and 2024 and for the years then ended present separately the assets and liabilities and changes therein pertaining to:

Allocated – the accounts of employees with vested and unvested rights in allocated common stock

Unallocated – common stock not yet allocated to employees

Eligibility

Employees of the Company are generally eligible to participate in the Plan after one year of service providing they worked at least 1,000 hours during such plan year and are at least 18 years of age. Participants who do not have at least 1,000 hours of service during such plan year or are not employed on the last working day of a plan year are generally not eligible for an allocation of Company contributions for such year. Employees are admitted to the Plan on the earliest entry date after they have met the requirements and are an employee at that time. The two entry dates under the Plan are January 1 and July 1.

Employer Contributions

The Company is obligated to make contributions in cash to the Plan which, when aggregated with the Plan's dividends and interest earnings, equal the amount necessary to enable the Plan to make its regularly scheduled payments of principal and interest.

Participant Accounts

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each plan year with an allocation of the Company's common stock released from the unallocated account and forfeitures of terminated participants' nonvested accounts. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the amount that can be provided from the participant's vested account balance.

Inland Truck Parts Company Employee Stock Ownership Plan and Trust
Notes to Financial Statements
December 31, 2025 and 2024

If a terminated participant returns to employment with the Company within five years of termination, the participant may elect to repay to the ESOP the full amount of the benefits previously distributed. Upon reemployment and repayment, all previously forfeited amounts, if any, will be reinstated to the participant's account.

Vesting

Participants become vested in their accounts based on years of continuous service. Participants vest at 10% for each of the first two years and 20% for the next four years. A participant is 100% vested after six years of credited service. Participants terminating due to normal retirement (as defined by the Plan Document), death, or disability will be 100% vested.

Put Option

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

Payment of Benefits

Terminated participants may elect to receive distributions of their vested benefits within an administratively reasonable time during the first plan year following the plan year in which the participant terminated employment. If the value of the vested benefits is less than \$1,000 at the time of termination, the entire amount may automatically be distributed to the participant within an administratively reasonable time during the first plan year following the plan year of termination. Distributions are made payable in cash and are made payable to participants or their designated survivors based upon amounts accumulated in their individual accounts.

Upon termination of service due to death, disability, or retirement, a participant shall receive a lump-sum distribution equal to the value of the participant's vested portion. The vested interest in his or her Company match (portion invested in Company stock) and discretionary account may be distributed as soon as possible after the annual valuation of the Company stock. Benefits are recorded when paid.

Voting Rights

Participants are entitled to instruct the Trustee as to how to vote Company stock allocated to their account with respect to any corporate matter that involves the approval or disapproval of any corporate transactions as defined by the Plan Document. Some of the Company stock in the Plan may not be allocated to the account of any participant at the time a vote is required, and some of the participants to whose accounts Company stock is allocated may decide not to instruct the Trustee as to the voting of that stock. The Trustee will vote those shares and all shares in all other matters; in the manner it believes to be in the best interests of the Plan and the participants.

Participant Accounts and Forfeitures

Employer contributions and plan forfeitures are allocated to each participant's account based upon the relation of the participant's compensation to total compensation for the plan year. Forfeitures of terminated nonvested account balances allocated to remaining participants at December 31, 2025 and 2024 totaled \$140,257 and \$66,011, respectively. Plan earnings are allocated to each participant's account based on the ratio of the participant's beginning of the year account balance to all participants' beginning of the year account balances.

Inland Truck Parts Company Employee Stock Ownership Plan and Trust
Notes to Financial Statements
December 31, 2025 and 2024

Plan Termination

The Company reserves the right to terminate the Plan at any time, subject to plan provisions. Upon such termination of the Plan, the interest of each participant in the trust fund will be distributed to such participant or the participant's beneficiary at the time prescribed by the Plan terms and the Code. Upon termination of the Plan, the Employee Benefits Administration Committee shall direct the Trustee to pay all liabilities and expenses of the trust fund and to sell shares of financed stock held in the loan suspense account to the extent it determines such sale to be necessary in order to repay the loan.

Diversification of Employer Stock

Diversification is offered to participants close to retirement so they may have the opportunity to move part of the value of their investment in Company stock into investments which are more diversified. Participants who are at least age 55 with at least 10 years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a five-year period. If the participant elects to diversify their account, they may elect to receive an in-service distribution up to 20% of their vested balance in cash in year one, 25% in year two, 33% in year three, 50% in year four, and 100% in year five, reduced by the amounts already distributed. This election is offered every year the participant meets the qualifications.

Note 2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on an accrual basis of accounting.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation of Income Recognition

The common shares of the Company are valued at estimated fair value on December 31, 2025 and 2024. Fair value is determined by an annual independent appraisal. Money market funds are valued at fair value as determined by quoted market prices.

Interest income is recorded as earned; dividends are recorded on the ex-dividend date.

Purchases and sales of securities are recorded on the trade-date basis. The Plan presents in the statements of changes in net assets available for benefits the net appreciation in the fair value of its investments, which consists of realized gains or losses and the unrealized appreciation or depreciation on those investments.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Inland Truck Parts Company Employee Stock Ownership Plan and Trust
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Allocations

The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to: (a) the accounts of employees with rights in allocated stock ("allocated") and (b) stock not yet allocated to employees ("unallocated"), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which debt service is actually paid.

Administrative Expenses

Audit fees, other miscellaneous expenses, and certain other costs of administering the Plan are paid by the Plan.

Note 3. Administration of Plan Assets

The Trustee of the Plan holds the Plan's assets, which consist principally of Company common shares.

Company contributions are held and managed by the Trustee, which invests cash received, interest and dividend income, and makes distributions to participants. The Trustee also administers the payment of interest and principal on the loan, which is reimbursed to the Trustee through contributions as determined by the Company.

Note 4. Investments

The Plan's investments are presented in the following table:

	December 31, 2025		December 31, 2024	
	Allocated	Unallocated	Allocated	Unallocated
Inland Truck Parts Company common shares				
Number of shares	3,828,327	1,987,884	3,867,083	1,949,128
Cost - book basis	\$ 23,024,211	\$ 12,164,807	\$ 22,138,398	\$ 11,158,430
Fair value	\$ 61,482,925	\$ 31,925,425	\$ 60,558,518	\$ 30,523,348

The Plan's investments also include a money market fund totaling \$91,346 and \$2,270,007 as of December 31, 2025 and 2024, respectively, with cost approximating fair value.

The only investment of the Plan that represented 5% or more of the Plan's net assets available for benefits at December 31, 2025 and 2024, was Company stock. All appreciation or depreciation in the fair value of the Plan's investments was attributable to this common stock.

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Note 5. Long-Term Debt

Long-term debt as of December 31, 2025 and 2024 consists of the following:

	<u>2025</u>	<u>2024</u>
Company term loan, due December 31, 2043, with annual interest payable at 4.30% fixed. Principal payments are \$350,000 due annually on December 31. (A)	\$ 6,300,000	\$ 6,650,000
Company term loan, due December 31, 2041, with annual interest payable at 1.64% fixed. Principal payments are \$255,000 due annually on December 31. (B)	4,080,000	4,335,000
Company term loan, due December 31, 2040, with annual interest payable at 1.010% fixed. Principal payments are \$135,000 due annually on December 31. (C)	2,025,000	2,160,000
Company term loan, due December 31, 2039, with annual interest payable at 2.74% fixed. Principal payments are \$107,500 due annually on December 31. (D)	1,505,000	1,612,500
Company term loan, due December 31, 2038, with annual interest payable at 3.05% fixed. Principal payments are \$37,500 due annually on December 31. (E)	487,500	525,000
Company term loan, due May 1, 2037, with annual interest payable at 2.75% fixed. Principal payments are \$150,000 due annually on December 31. (F)	1,800,000	1,950,000
Company term loan, due December 31, 2029, with annual interest payable at 3.67% fixed. Principal payments are \$150,000 due annually on December 31. (G)	600,000	750,000
Company term loan, due December 31, 2041, with annual interest payable at 1.64% fixed. Principal payments are \$45,000 due annually on December 31. (H)	720,000	765,000
Company term loan, due December 31, 2040, with annual interest payable at 1.10% fixed. Principal payments are \$55,000 due annually on December 31. (I)	825,000	880,000
Company term loan, due December 31, 2039, with annual interest payable at 2.33% fixed. Principal payments are \$45,000 due annually on December 31. (J)	630,000	675,000
Company term loan, due December 31, 2066, with annual interest payable at 4.05% fixed. Principal payments are \$75,000 due annually on December 31. (K)	3,000,000	-
	<u>\$ 21,972,500</u>	<u>\$ 20,302,500</u>

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- (A) On May 1, 2023, the ESOP simultaneously sold and repurchased 536,810 shares of common stock from the Company for \$7,000,000. The repurchase of common stock was financed with a loan from the Company and was based on the estimated fair value of the stock on that date. The interest rate was established in accordance with IRS guidelines. The debt is collateralized by unallocated shares of stock.
- (B) On May 1, 2021, the ESOP simultaneously sold and repurchased 555,556 shares of common stock from the Company for \$5,100,000. The repurchase of common stock was financed with a loan from the Company and was based on the estimated fair value of the stock on that date. The interest rate was established in accordance with Internal Revenue Service (IRS) guidelines. The debt is collateralized by unallocated shares of stock.
- (C) On June 22, 2020, the ESOP simultaneously sold and repurchased 334,988 shares of common stock from the Company for \$2,700,000. The repurchase of common stock was financed with a loan from the Company and was based on the estimated fair value of the stock on that date. The interest rate was established in accordance with IRS guidelines. The debt is collateralized by unallocated shares of stock.
- (D) On May 15, 2019, the ESOP simultaneously sold and repurchased 198,706 shares of common stock from the Company for \$2,150,000. The repurchase of common stock was financed with a loan from the Company and was based on the estimated fair value of the stock on that date. The interest rate was established in accordance with IRS guidelines. The debt is collateralized by unallocated shares of stock.
- (E) On June 2, 2018, the ESOP simultaneously sold and repurchased 75,000 shares of common stock from the Company for \$750,000. The repurchase of common stock was financed with a loan from the Company and was based on the estimated fair value of the stock on that date. The interest rate was established in accordance with IRS guidelines. The debt is collateralized by unallocated shares of stock.
- (F) On May 1, 2017, the ESOP simultaneously sold and repurchased 331,858 shares of common stock from the Company for \$3,000,000. The repurchase of common stock was financed with a loan from the Company and was based on the estimated fair value of the stock on that date. The interest rate was established in accordance with IRS guidelines. The debt is collateralized by unallocated shares of stock.
- (G) On May 1, 2009, the ESOP simultaneously sold and repurchased 542,495 shares of common stock from the Company for \$3,000,000. The repurchase of common stock was financed with a loan from the Company and was based on the estimated fair value of the stock on that date. The interest rate was established in accordance with IRS guidelines. The debt is collateralized by unallocated shares of stock.
- (H) On April 19, 2021, the ESOP simultaneously sold and repurchased 98,039 shares of common stock from the Company for \$900,000. The repurchase of common stock was financed with a loan from the Company and was based on the estimated fair value of the stock on that date. The interest rate was established in accordance with IRS guidelines. The debt is collateralized by unallocated shares of stock.
- (I) On July 22, 2020, the ESOP simultaneously sold and repurchased 136,477 shares of common stock from the Company for \$1,100,000. The repurchase of common stock was financed with a loan from the Company and was based on the estimated fair value of the stock on that date. The interest rate was established in accordance with IRS guidelines. The debt is collateralized by unallocated shares of stock.
- (J) On September 16, 2019, the ESOP simultaneously sold and repurchased 82,041 shares of common stock from the Company for \$900,000. The repurchase of common stock was financed with a loan from the Company and was based on the estimated fair value of the stock on that date. The interest rate was established in accordance with IRS guidelines. The debt is collateralized by unallocated shares of stock.

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(K) On May 1, 2025, the ESOP simultaneously sold and repurchased 193,673 shares of common stock from the Company for \$3,000,000. The repurchase of common stock was financed with a loan from the Company and was based on the estimated fair value of the stock on that date. The interest rate was established in accordance with IRS guidelines. The debt is collateralized by unallocated shares of stock.

The scheduled amortization of the remaining loan balances is as follows:

2026	\$	1,405,000
2027		1,405,000
2028		1,405,000
2029		1,405,000
2030		1,255,000
Thereafter		<u>15,097,500</u>
	\$	<u>21,972,500</u>

Note 6. Employer Contributions

The amount of Company contributions, if any, is determined annually by the board of directors of the Company. Employee contributions are not permitted. The Company is obligated to make contributions in cash to the Plan which equal or exceed the amount necessary to enable the Plan to make its regularly scheduled payments of principal and interest due on its term loans plus administrative expenses.

Note 7. Disclosures About Fair Value of Plan Assets

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. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in active markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

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Recurring Measurements

The following table presents the fair value measurements of assets recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at December 31, 2025 and 2024:

	Fair Value Measurements Using			
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	Fair Value			
December 31, 2025				
Money market	\$ 3,383	\$ 3,383	\$ -	\$ -
Common stock	93,408,350	-	-	93,408,350
	<u>\$ 93,411,733</u>	<u>\$ 3,383</u>	<u>\$ -</u>	<u>\$ 93,408,350</u>
December 31, 2024				
Money market	\$ 2,270,007	\$ 2,270,007	\$ -	\$ -
Common stock	91,081,866	-	-	91,081,866
	<u>\$ 93,351,873</u>	<u>\$ 2,270,007</u>	<u>\$ -</u>	<u>\$ 91,081,866</u>

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying statements of net assets available for benefits, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the years ended December 31, 2025 and 2024. The Plan had no liabilities measured at fair value on a recurring basis. In addition, the Plan had no assets or liabilities measured at fair value on a nonrecurring basis. For assets classified within Level 3 of the fair value hierarchy, the process used to develop the reported fair value is described below.

Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy. See the discussion below for inputs and valuation techniques used for Level 3 securities.

Level 3 Activity

The Company had a \$3,000,000 stock redemption and stock purchase during May 2025. The stock purchase resulted in long-term debt described in Note 5. The Company had no purchases, issues, or transfers into or out of Level 3 investments during the year ended December 31, 2024.

Unobservable (Level 3) Inputs

The valuation process involves plan management's selection of an independent appraiser. The appraisal was based upon a combination of the market and income method valuation techniques, consistent with prior years. Plan management accumulates the data for the appraiser from the audited financial statements of the Company. The appraiser prepares a preliminary report which plan management, along with the ESOP trustee, reviews in detail, discusses, and approves.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The income method valuation technique utilized a discounted cash flow model, which had significant unobservable inputs related to the discount rate, the future cash flows, and the terminal value.

The significant unobservable inputs used in the fair value measurement of the Company common shares are the weighted average cost of capital, long-term revenue growth rate, long-term pretax operating margin, discount for lack of marketability and the control premium. Isolated significant increases (decreases) in the weighted average cost of capital or the discount for lack of marketability would result in a significantly lower (higher) fair value measurement while significant increases (decreases) in any of the other inputs in isolation would result in a significantly higher (lower) fair value measurement.

Note 8. Risks and Uncertainties

The Plan primarily invests in Company common stock, which is exposed to various risks, such as interest rate, market, and credit risks as well as valuation assumptions based on earnings, cash flows, and/or other such techniques. Market risks include global events which could impact the value of the investment securities, such as a pandemic or international conflict. Due to the level of risk associated with such investment securities and the level of uncertainty related to changes in the value of such investments, it is at least reasonably possible that changes in the risks of investments will occur in the near term and that such changes could materially affect the amounts reported.

Note 9. Tax Status

The Plan obtained its latest determination letter on November 1, 2013, in which the IRS stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

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

Note 10. Related-Party and Party-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee association, or relatives of such persons.

The Plan invests in Company common stock and has indebtedness guaranteed by the Company. UMB Bank, N.A. is the custodian of the money market fund. These transactions qualify as party-in-interest. Fees for management services paid by the Plan were \$49,478 for 2025 and \$48,200 for 2024.

The Company provides certain administrative services at no cost to the Plan.

Note 11. Subsequent Events

Subsequent events have been evaluated through July 28, 2026, which is the date the financial statements were available to be issued.

Effective May 1, 2026, the Plan simultaneously sold and purchased shares of common stock from the Company for \$8,000,000. The repurchased common stock was financed with a loan from the Company and was based on the estimated fair value of the stock on that date. The interest rate was established in accordance with IRS guidelines.

Supplemental Schedules

Inland Truck Parts Company Employee Stock Ownership Plan and Trust
EIN 47-0493047 PN 001
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2025

<u>Description</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>
Common Stock					
*Inland Truck Parts Company	N/A	N/A	5,816,211	\$ 35,189,018	\$ 93,408,350
Money Market Account					
*UMB Bank, N.A.	N/A	Variable	N/A	\$ 3,383	<u>3,383</u>
					<u><u>\$ 93,411,733</u></u>

*Party in interest

Inland Truck Parts Company Employee Stock Ownership Plan and Trust
 EIN 47-0493047 PN 001
 Schedule H, Line 4j – Schedule of Reportable Transactions
 December 31, 2025

<u>Identity of Party</u>	<u>Description of Asset</u>	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Asset</u>	<u>Net Gain</u>
<u>Series of Transactions</u>						
Inland Truck Parts Company	Common stock	\$ 3,000,000	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -
		\$ -	\$ 3,000,000	\$ 1,107,810	\$ 3,000,000	\$ 1,892,190