

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 2024 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 WINGS ETC. , INC. 401(K) SALARY REDUCTION PLAN & TRUST
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2006
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) WINGS ETC., INC. 7337 WEST JEFFERSON BLVD. SUITE 200 FORT WAYNE, IN 46804
2b	Employer Identification Number (EIN) 41-2153411
2c	Plan Sponsor's telephone number 260-438-5313
2d	Business code (see instructions) 561900

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.	08/13/2026	DOUG NELSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	08/13/2026	DOUG NELSON
	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	5 531
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) 507 6a(2) 372 6b 0 6c 27 6d 399 6e 0 6f 399 6g(1) 105 6g(2) 106 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

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

9a Plan funding arrangement (check all that apply) (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 _____
- (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 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) 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
		2024
		This Form is Open to Public Inspection.

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan WINGS ETC. , INC. 401(K) SALARY REDUCTION PLAN & TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WINGS ETC., INC.	D Employer Identification Number (EIN) 41-2153411	

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)

1ST SOURCE BANK

100 NORTH MICHIGAN STREET
SOUTH BEND, IN 46601

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 16 19 21 25 28 38 50 51 64 70	TRUSTEE	36853	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 ☐

(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
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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 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
		2024
		This Form is Open to Public Inspection
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan WINGS ETC. , INC. 401(K) SALARY REDUCTION PLAN & TRUST		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WINGS ETC., INC.		D Employer Identification Number (EIN) 41-2153411

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		175
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	8482	4984
(2) Participant contributions.....	1b(2)		119
(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)	79431	79146
(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)	6442448	8047304
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6530361	8131728
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		175
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	175
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	6530361	8131553

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)	231439	
(B) Participants	2a(1)(B)	475799	
(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)		707238
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	713	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)	6716	
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7429
(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)	117302	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		117302
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		981020
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1812989

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	174944	
(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)		174944
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	2775	
(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)	34078	
(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)		36853
j Total expenses. Add all expense amounts in column (b) and enter total	2j		211797

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1601192
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: **BLUFFTON CPA GROUP, PC**

(2) EIN: **93-2612816**

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?	☒		325000
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 2024 This Form is Open to Public Inspection.	
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024					
A Name of plan WINGS ETC. , INC. 401(K) SALARY REDUCTION PLAN & TRUST				B Three-digit plan number (PN) ▶ 001	
C Plan sponsor's name as shown on line 2a of Form 5500 WINGS ETC., INC.				D Employer Identification Number (EIN) 41-2153411	
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) 2024 v. 240311	

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)..... 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)..... 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).....	14a 14b 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 b The corresponding number for the second preceding plan year	15a 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 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	16a 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>Q703368A</u> .	

**WINGS ETC., INC. 401(K) SALARY
REDUCTION PLAN & TRUST**

FINANCIAL STATEMENTS

DECEMBER 31, 2024

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST

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INDEPENDENT AUDITOR'S REPORT

To the Trustee, Robert Hensmann
Wings Etc., Inc. 401(K) Salary Reduction Plan & Trust
7337 W. Jefferson Blvd., Suite 200
Fort Wayne, Indiana 46804

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

We have performed audits of the accompanying financial statements of Wings Etc., Inc. 401(K) Salary Reduction Plan & Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Wings Etc., Inc. 401(K) Salary Reduction Plan & Trust'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 by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 9 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the 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.

Partnering with You

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wings Etc., Inc. 401(K) Salary Reduction Plan & Trust 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 Wings Etc., Inc. 401(K) Salary Reduction Plan & Trust'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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Wings Etc., Inc. 401(K) Salary Reduction Plan & Trust'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 Wings Etc., Inc. 401(K) Salary Reduction Plan & Trust'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 Schedule H, Line 4i-Schedule of Assets (held at End of Year) as of and for the years ended December 31, 2024 and 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion -

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

Bluffton CPA Group PC

Bluffton CPA Group, PC
Bluffton, Indiana
January 13, 2025

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Assets:		
Non-interest bearing cash and cash equivalents	\$ 175	\$ -
Investments at fair value (note 4)		
Mutual funds	8,047,304	6,442,448
Receivables:		
Participant contributions	119	-
Employer contributions	4,984	8,482
Notes receivable from participants	<u>79,146</u>	<u>79,431</u>
Total receivables	<u>84,249</u>	<u>87,913</u>
Total Assets	<u><u>\$ 8,131,728</u></u>	<u><u>\$ 6,530,361</u></u>
Liabilities:		
Accrued expenses	<u>\$ 175</u>	<u>\$ -</u>
Total Liabilities	<u>175</u>	<u>-</u>
Net assets available for benefits	<u><u>\$ 8,131,553</u></u>	<u><u>\$ 6,530,361</u></u>

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS THEN ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Additions to net assets attributable to:		
Investment income		
Net appreciation (depreciation) in fair value of investments	\$ 981,020	\$ 955,845
Interest	713	562
Dividends	117,302	101,971
Net investment income	<u>1,099,035</u>	<u>1,058,378</u>
 Interest income on notes receivable from participants	 6,716	 5,016
 Contributions:		
Employer	231,439	220,756
Participants	475,799	434,273
Total contributions	<u>707,238</u>	<u>655,029</u>
 Total Additions	 <u>1,812,989</u>	 <u>1,718,423</u>
 Deductions from net assets attributable to:		
Benefits paid to participants	174,944	131,809
Administrative expenses	36,853	30,358
 Total Deductions	 <u>211,797</u>	 <u>162,167</u>
 Net Increase in net assets	 1,601,192	 1,556,256
 Net assets available for benefits:		
Beginning of year	<u>6,530,361</u>	<u>4,974,105</u>
End of year	<u>\$ 8,131,553</u>	<u>\$ 6,530,361</u>

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1- DESCRIPTION OF THE PLAN:

The following description of the Wings Etc., Inc. ("Company") 401(K) Salary Reduction Plan & Trust ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Plan is a defined contribution plan covering all employees of the Company and the Company's wholly owned and substantially owned affiliates. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan was amended and updated effective January 1, 2017, and restated effective April 1, 2019. In connection with this restatement, a new trustee and custodian was appointed by the Board of Directors. The Board of Directors is responsible for oversight of the Plan and the Plan's Investment Committee determines the appropriateness of the Plan's investments, monitors and determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

Eligibility:

All employees of the Company are eligible to participate in the Plan after completing 1,000 hours of service in a twelve month period and attaining age twenty-one.

Plan Contributions:

Upon meeting the eligibility requirements, participants may contribute on a pre-tax or post-tax basis. The entry date is the first day of the Plan year or the first day of the seventh month of the Plan year coinciding with or next following the date eligibility requirements are met. Participants may voluntarily change their deferral amounts on the first day of any payroll period or elect to decline participation. The maximum deferral percentage is 100% of their eligible compensation, as defined by the Plan, not to exceed \$23,000 in 2024, subject to certain discrimination tests prescribed by the Internal Revenue Code. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company makes a safe harbor contribution equal to 100% of the first 3% of base compensation and 50% of the next 2% of base compensation that a participant contributes to the Plan. The Company may make discretionary non-elective matching contributions and/or profit sharing contributions to the Plan, although the Company is not required to do so. During the year ended December 31, 2024, the Company made qualified non-elective contributions in the amount of \$4,984. Contributions are subject to certain IRS limitations.

Participants may also contribute certain rollover amounts representing distributions from other qualified defined benefit or defined contribution plans.

Participant Accounts:

Each participant's account is credited with the participant's contributions, rollover contributions, the Company's matching contributions, as well as allocations of the Company's profit sharing contribution, if applicable, plan earnings (losses), and charged with an allocation of any 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.

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1- DESCRIPTION OF THE PLAN (CONTINUED):

Investments:

Upon enrollment in the Plan, participants direct the investment of their contributions and Company contributions into various investment options offered by the Plan. In the event that the participant does not direct the investment of their Plan accounts, then the accounts will be invested in accordance with the default investment alternatives established under the Plan.

Vesting:

Participants are immediately vested in their contributions plus actual earnings thereon; in addition to the Company's safe harbor match. Vesting in the Company's non-discretionary contribution portion of their accounts is based on years of continuous service. Participants vest 20% per year after completing two years of service until becoming 100% vested after six years of credited service in accordance with the Plan document, or immediately if employment is terminated due to death, disability, or attaining normal retirement age while an employee.

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 account balance. The notes are secured by the balance in the participant's account and bears interest rates of 5.25% to 10.50%, which is commensurate with local prevailing rates, with various maturities through November 2028. Principal and interest are paid ratably through payroll deductions and notes must be fully repaid within five years. Special rules allow participants to make loan payments via check or another approved payment method if earnings are not sufficient to cover the payment due.

Payment of Benefits:

On termination of service due to death, disability, retirement, or termination of service, a participant may elect to receive either a full or partial lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments. The Plan permits hardship and in-service distributions from that portion of a participant's account originating from participant deferrals or rollover contributions and earnings therein only.

Forfeitures:

Forfeitures are the nonvested portion of a participant's account that is lost upon termination of employment. At December 31, 2024, forfeited nonvested accounts totaled NONE and NONE, respectively. These accounts will be used first to pay Plan administrative expenses and any remaining amounts will be used to reduce future employer contributions payable under the Plan. During the Plan year ended December 31, 2024, NONE of forfeitures were used to pay Plan administrative expenses.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Use of Estimates:

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition:

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and custodians. 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. The net appreciation in fair value of investments consists of both the realized gains and losses and unrealized appreciation and depreciation of those investments.

Notes Receivable from Participants:

Notes receivable from participants are measured at amortized cost, which represents unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are reclassified as distributions upon the occurrence of a distributable event, based on the terms of the Plan agreement. No allowance for credit losses has been recorded as of December 31, 2024.

Contributions:

Contributions from employees are recorded as they are withheld from the participant's wages.

Payment of Benefits:

Benefits are recorded when paid. There were no participants or beneficiaries who have elected to withdraw from the Plan, but have not been paid as of December 31, 2024.

Administrative Expenses:

Administrative expenses of the Plan are paid by the Plan, as provided in the Plan document. Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Concentration of Credit Risk:

Financial instruments that potentially subject the Plan to concentrations of credit risk are part of the holdings in the Plan's investments. Management believes that the trustee maintains the Plan's investments with high credit quality institutions and attempts to limit the credit exposure to any particular investment.

Date of Management's Review:

The Plan has evaluated subsequent events through January 12, 2025, the date the financial statements were available to be issued.

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

New Accounting Standards:

In June 2022, the AICPA issued Statement on Quality Management Standards (SQMS) No. 1, *A Firm's System of Quality Management*, SQMS No. 2, *Engagement Quality Reviews*, and SQMS No. 3, *Amendments to SQMS No. 1 and SQMS No. 2*. SQMS No. 1 introduces a new risk-assessment process aimed at achieving quality objectives. The firm is required to establish prescribed quality objectives, assess quality risks, and design and implement responses. SQMS No. 1 also requires the firm leadership to annually evaluate and conclude whether the system of quality management is meeting its objectives. SQMS No. 2 addresses the appointment and eligibility of the engagement quality reviewer and performance of engagement quality reviews. SQMS No. 2 only applies when the firm decides that an engagement quality (EQ) review is an appropriate response to a quality risk. It addresses the appointment and eligibility of the engagement quality reviewer and performance of engagement quality reviews. Amendments in SQMS No. 3 is to conform certain terms to language used in SAS No. 149, *Special Considerations - Audits of Group Financial Statements (Including the Work of Component Auditors)*. Systems of quality management in compliance with SQMS No. 1 are required to be designed and implemented by December 15, 2025, and the evaluation of the system of quality management required by paragraphs 54 – 55 of SQMS No. 1 is required to be performed within one year following December 15, 2025. SQMS No. 2 is effective for audits or reviews of financial statements for periods beginning on or after December 15, 2025, and other engagements in the firm's accounting and auditing practice beginning on or after December 15, 2025. SQMS No. 3 is effective concurrently with the effective dates provided in SQMS No. 1 and No 2.

In June 2024, the AICPA issued Statement on Standards for Attestation Engagements (SSAE) No. 23, *Amendments to the Attestation Standards for Consistency With the Issuance of AICPA Standards on Quality Management*, amends SSAE No. 18, No. 19, No. 21, and No. 22, to align the attestation standards with the AICPA standards pertaining to quality management, and related financial statement audit and non-audit standards. This standard also become effective for engagements performed in accordance with the SSAEs beginning on or after December 15, 2025.

NOTE 3 - INVESTMENTS:

The Plan's investments are held by 1st Source Bank, who has custody of substantially all Plan investments.

Management has elected to have the Plan's audit performed in accordance with Section 103(a)(3)(C) of ERISA, pursuant to 29 CFR 2520.103-8.

As permitted by ERISA Section 103(a)(3)(C), the Plan's audit did not extend to investment information prepared and certified by a qualified institution. 1st Source Bank has certified that the investment information it prepares and maintains, as described below, is complete and accurate as of December 31, 2024, and for the year then ended.

The following investment information included in the accompanying financial statements was certified by the qualified institution and was not subject to auditing procedures beyond comparing the certified information to the financial statements:

- Investments in mutual funds
- Participant loans

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 3 - INVESTMENTS (CONTINUED):

All investments are reported at fair value, except fully benefit-responsive investment contracts, which are at contract value.

NOTE 4 - FAIR VALUE MEASUREMENTS:

The Plan measures investments at fair value in accordance with ASC 820, Fair Value Measurement. Fair value is defined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date.

The Plan's valuation techniques used to measure fair value maximize the use of observable inputs and minimize the use of unobservable inputs. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. Level 2 inputs consist of observable inputs other than quoted prices for identical assets (Level 1). Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 input would only be used if Level 1 or Level 2 inputs were not available. There are no plan assets requiring the use of Level 3 inputs for the periods presented.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-ended mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded.

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

<u>December 31, 2024</u>	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>
Mutual Funds	\$ 8,047,479	\$ 8,047,479
Total assets at fair value	<u>\$ 8,047,479</u>	<u>\$ 8,047,479</u>

Gains and losses included in changes in net assets available for benefits for the year ended December 31, 2024, are reported in net appreciation (depreciation) in fair value of investments.

The Plan's policy is to recognize transfers between Levels 1 and 2 and into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the year ended December 31, 2024, there were no transfers into or out of Levels 1 and 2.

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 5 - TRANSACTIONS WITH PARTIES IN INTEREST:

Certain Plan investments are shares of mutual funds and administrative services are provided by 1st Source Bank, a party in interest to the Plan as defined by ERISA. 1st Source Bank is the custodian as defined by the Plan and, therefore, these transactions qualify as exempt party-in-interest transactions. Fees paid by the Plan for the investment management services were not ascertainable for the year ended December 31, 2024, respectively. The Company provides certain additional administrative services at no cost to the Plan.

Participant loan transactions and fees paid to parties in interest are considered exempt prohibited transactions under applicable provisions of ERISA and the Internal Revenue Code.

Six Board of Director's members are currently participants in the Plan, and two officers serve as plan administrators of the Plan.

NOTE 6 - PLAN TERMINATION:

Although it has not expressed any intention 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% vested in their employer contributions.

NOTE 7 - TAX STATUS:

The Company has adopted a volume submitter plan, "Volume Submitter Profit Sharing Plan with CODA", sponsored by Sungard Corbel LLC. The volume submitter plan received an opinion letter dated March 31, 2008 in which the IRS stated that the volume submitter plan was in compliance with the applicable requirements of the Code. In addition, the opinion letter stated that an employer who adopts this volume submitter plan may rely on the opinion letter with respect to the qualification of its plan under the Code. Although the Plan has been amended since receiving the opinion letter, the Plan administrator and the Plan's tax counsel believe that 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.

The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

NOTE 8 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

Financial statements agree with Form 5500.

NOTE 9 - INFORMATION PREPARED AND CERTIFIED BY 1ST SOURCE BANK:

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, 1st Source Bank, custodian of the investments of the Plan, has certified to the completeness and accurate of the following:

- Investments and notes receivable from participants reflected on the accompanying statement of net assets available for benefits as of December 31, 2024.

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 9 - INFORMATION PREPARED AND CERTIFIED BY 1ST SOURCE BANK:

- Net appreciation in fair value of investments, dividends and interest, and interest income on notes receivable from participants as reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2024.
- Investments reflected on the schedule of assets (held at end of year).

Investments, at fair value:

	2024	2023
Deposit Management Program I	\$ 20,227	\$ 11,257
Metropolitan West Total Return Bond Fund Class I	222,474	221,123
American Funds 2010 Target Date Retirement Fund Class R-6	48,558	40,441
American Funds 2020 Target Date Retirement Fund Class R-6	37,843	34,900
American Funds 2030 Target Date Retirement Fund Class R-6	717,939	420,292
American Funds 2040 Target Date Retirement Fund Class R-6	1,440,339	1,178,283
American Funds 2050 Target Date Retirement Fund Class R-6	687,737	531,463
American Funds 2060 Target Date Retirement Fund Class R-6	608,835	956,781
American Funds EuroPacific Growth Fund Class R-6	3,058	-
American Funds Fundamental Investors Class R-6	37,651	907
American Funds New World Fund Class R-6	33,811	25,250
American Funds The Growth Fund of America Class R-6	603,776	416,732
BlackRock 80/20 Target Allocation Fund Class Institutional	554	485
BlackRock 60/40 Target Allocation Fund Institutional Shares	96,430	23,914
BlackRock 40/60 Target Allocation Fund Institutional	29,140	31,522
Cohen & Steers Realty Shares Fund Class L	38,341	40,567
Fidelity Advisor Small Cap I	198,400	146,917
Neuberger Berman Mid Cap Growth Fund Class R-6	255,872	174,345
Vanguard Mid-Cap Index Fund Admiral Shares	\$ 93,891	\$ 70,435
Vanguard Value Index Fund Admiral Shares	47,246	29,352
Vanguard Small-Cap Index Fund Admiral Shares	1,187,678	1,004,857
Vanguard 500 Index Fund Admiral Shares	1,575,514	1,026,690
Vanguard Total International Stock Index Fund Admiral Shares	61,990	55,935

NOTE 10 - RISKS AND UNCERTAINTIES:

The Plan invests in various investment securities. Investment securities are exposed to risks such as interest rate risk, market risk, and credit risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in values may occur and that such changes could materially affect amounts reported in the financial statements.

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 11 - MANAGEMENT RESPONSIBILITIES:

Management is responsible for the Plan's financial statements and for determining that the ERISA Section 103(a)(3)(C) election is permissible. In making this determination, management performed an assessment concluding that 1st Source Bank is a qualified institution as defined by ERISA and that the certified investment information meets the requirements set forth in 29 CFR 2520.103-5.

Management is also responsible for the proper valuation, presentation, and disclosure of all Plan investments, including those covered by the qualified institution's certification, in accordance with GAAP.

**WINGS ETC., INC. 401(K) SALARY
REDUCTION PLAN & TRUST**

SUPPLEMENTAL SCHEDULES

December 31, 2024

Supplemental Schedule

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST

EIN: 41-2153411

Plan Number: 001

Schedule H, Line 4i--Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
*	1st Source Bank	Deposit Management Program I	#	\$ 20,227
*	1st Source Bank	Metropolitan West Total Return Bond Fund Class I	#	222,474
*	1st Source Bank	American Funds 2010 Target Date Retirement Fund Class R-6	#	48,558
*	1st Source Bank	American Funds 2020 Target Date Retirement Fund Class R-6	#	37,843
*	1st Source Bank	American Funds 2030 Target Date Retirement Fund Class R-6	#	717,939
*	1st Source Bank	American Funds 2040 Target Date Retirement Fund Class R-6	#	1,440,339
*	1st Source Bank	American Funds 2050 Target Date Retirement Fund Class R-6	#	687,737
*	1st Source Bank	American Funds 2060 Target Date Retirement Fund Class R-6	#	608,835
*	1st Source Bank	American Funds EuroPacific Growth Fund Class R-6	#	3,058
*	1st Source Bank	American Funds Fundamental Investors Class R-6	#	37,651
*	1st Source Bank	American Funds New World Fund Class R-6	#	33,811
*	1st Source Bank	American Funds The Growth Fund of America Class R-6	#	603,776
*	1st Source Bank	BlackRock 80/20 Target Allocation Fund Class Institutional	#	554
*	1st Source Bank	BlackRock 60/40 Target Allocation Fund Institutional Shares	#	96,430
*	1st Source Bank	BlackRock 40/60 Target Allocation Fund Institutional Shares	#	29,140
*	1st Source Bank	Cohen & Steers Realty Shares Fund Class L	#	38,341
*	1st Source Bank	Fidelity Advisor Small Cap I	#	198,400
*	1st Source Bank	Neuberger Berman Mid Cap Growth Fund Class R-6	#	255,872
*	1st Source Bank	Vanguard Mid-Cap Index Fund Admiral Shares	#	93,891
*	1st Source Bank	Vanguard Value Index Fund Admiral Shares	#	47,246
*	1st Source Bank	Vanguard Small-Cap Index Fund Admiral Shares	#	1,187,678
*	1st Source Bank	Vanguard 500 Index Fund Admiral Shares	#	1,575,514
*	1st Source Bank	Vanguard Total International Stock Index Fund Admiral Shares	#	61,990
*	Participant Loans	Notes receivable from participants with interest rates ranging from 5.25% to 10.50% and with maturity dates to July 30, 2029.	#	79,146
*	Party-In-Interest	Investment is participant directed, therefore historical cost is not required	#	\$ 8,126,450

Supplemental Schedule

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST

EIN: 41-2153411

Plan Number: 001

Schedule H, Line 4i--Schedule of Assets (Held at End of Year)

December 31, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
* *	1st Source Bank	Deposit Management Program I	#	\$ 11,257
* *	1st Source Bank	Metropolitan West Total Return Bond Fund Class I	#	221,123
* *	1st Source Bank	American Funds 2010 Target Date Retirement Fund Class R-6	#	40,441
* *	1st Source Bank	American Funds 2020 Target Date Retirement Fund Class R-6	#	34,900
* *	1st Source Bank	American Funds 2030 Target Date Retirement Fund Class R-6	#	420,292
* *	1st Source Bank	American Funds 2040 Target Date Retirement Fund Class R-6	#	1,178,283
* *	1st Source Bank	American Funds 2050 Target Date Retirement Fund Class R-6	#	531,463
* *	1st Source Bank	American Funds 2060 Target Date Retirement Fund Class R-6	#	956,781
* *	1st Source Bank	American Funds Fundamental Investors Class R-6	#	907
* *	1st Source Bank	American Funds New World Fund Class R-6	#	25,250
* *	1st Source Bank	American Funds The Growth Fund of America Class R-6	#	416,732
* *	1st Source Bank	BlackRock 80/20 Target Allocation Fund Class Institutional	#	485
* *	1st Source Bank	BlackRock 60/40 Target Allocation Fund Institutional Shares	#	23,914
* *	1st Source Bank	BlackRock 40/60 Target Allocation Fund Institutional	#	31,522
* *	1st Source Bank	Cohen & Steers Realty Shares Fund Class L	#	40,567
* *	1st Source Bank	Fidelity Advisor Small Cap I	#	146,917
* *	1st Source Bank	Neuberger Berman Mid Cap Growth Fund Class R-6	#	174,345
* *	1st Source Bank	Vanguard Mid-Cap Index Fund Admiral Shares	#	70,435
* *	1st Source Bank	Vanguard Value Index Fund Admiral Shares	#	29,352
* *	1st Source Bank	Vanguard Small-Cap Index Fund Admiral Shares	#	1,004,857
* *	1st Source Bank	Vanguard 500 Index Fund Admiral Shares	#	1,026,690
* *	1st Source Bank	Vanguard Total International Stock Index Fund Admiral Shares	#	55,935
* *	Participant Loans	Notes receivable from participants with interest rates ranging from 5.25% to 10.50% and with maturity dates to November 28, 2028.	# -0-	79,431
* *	Party-In-Interest			\$ 6,521,879
#	Investment is participant directed, therefore historical cost is not required			

Supplemental Schedule

WINGS ETC., INC. 401(K) SALARY REDUCTION PLAN & TRUST

EIN: 41-2153411

Plan Number: 001

Schedule H, Line 4i--Schedule of Assets (Held at End of Year)

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current Value
*	1st Source Bank	Deposit Management Program I	#	\$ 20,227
*	1st Source Bank	Metropolitan West Total Return Bond Fund Class I	#	222,474
*	1st Source Bank	American Funds 2010 Target Date Retirement Fund Class R-6	#	48,558
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*	1st Source Bank	American Funds 2030 Target Date Retirement Fund Class R-6	#	717,939
*	1st Source Bank	American Funds 2040 Target Date Retirement Fund Class R-6	#	1,440,339
*	1st Source Bank	American Funds 2050 Target Date Retirement Fund Class R-6	#	687,737
*	1st Source Bank	American Funds 2060 Target Date Retirement Fund Class R-6	#	608,835
*	1st Source Bank	American Funds EuroPacific Growth Fund Class R-6	#	3,058
*	1st Source Bank	American Funds Fundamental Investors Class R-6	#	37,651
*	1st Source Bank	American Funds New World Fund Class R-6	#	33,811
*	1st Source Bank	American Funds The Growth Fund of America Class R-6	#	603,776
*	1st Source Bank	BlackRock 80/20 Target Allocation Fund Class Institutional	#	554
*	1st Source Bank	BlackRock 60/40 Target Allocation Fund Institutional Shares	#	96,430
*	1st Source Bank	BlackRock 40/60 Target Allocation Fund Institutional Shares	#	29,140
*	1st Source Bank	Cohen & Steers Realty Shares Fund Class L	#	38,341
*	1st Source Bank	Fidelity Advisor Small Cap I	#	198,400
*	1st Source Bank	Neuberger Berman Mid Cap Growth Fund Class R-6	#	255,872
*	1st Source Bank	Vanguard Mid-Cap Index Fund Admiral Shares	#	93,891
*	1st Source Bank	Vanguard Value Index Fund Admiral Shares	#	47,246
*	1st Source Bank	Vanguard Small-Cap Index Fund Admiral Shares	#	1,187,678
*	1st Source Bank	Vanguard 500 Index Fund Admiral Shares	#	1,575,514
*	1st Source Bank	Vanguard Total International Stock Index Fund Admiral Shares	#	61,990
*	Participant Loans	Notes receivable from participants with interest rates ranging from 5.25% to 10.50% and with maturity dates to July 30, 2029.	#	79,146
*	Party-In-Interest		#	\$ 8,126,450
#	Investment is participant directed, therefore historical cost is not required		#	