

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 CALIFORNIA FAUCETS, INC. 401(K) PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 05/01/1999
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) CALIFORNIA FAUCETS, INC. 5271 ARGOSY DRIVE HUNTINGTON BEACH, CA 92649-1015
2b	Employer Identification Number (EIN) 33-0294654
2c	Plan Sponsor's telephone number 714-891-7797
2d	Business code (see instructions) 423700

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.	09/18/2026	RICHARD GRIPP
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 287
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) 237 6a(2) 232 6b 0 6c 77 6d 309 6e 1 6f 310 6g(1) 282 6g(2) 310 6h 22
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

2A 2E 2H 2J 2K 3D

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

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

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached _____
- (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 CALIFORNIA FAUCETS, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 CALIFORNIA FAUCETS, INC.	D Employer Identification Number (EIN) 33-0294654

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

☐ Yes

☒ No
- b

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

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

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

HOWARD SIMON & ASSOCIATES, LLC

36-3132823

(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?
70	THIRD PARTY ADMINISTRATOR	21350	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE VANGUARD GROUP

23-1945930

(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 19	CUSTODIAN	16738	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

CALIBER AUDIT AND ATTEST LLP

26-2350873

(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?
10	AUDITOR	16500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

RAYMOND JAMES & ASSOCIATES

6320 CANOGA AVENUE
SUITE 900
WOODLAND HILLS, CA 91367

(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?
19	CUSTODIAN	14188	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	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 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 CALIFORNIA FAUCETS, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 CALIFORNIA FAUCETS, INC.	D Employer Identification Number (EIN) 33-0294654	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	526784	600000
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	939453	2128367
(2) U.S. Government securities	1c(2)	76890	51297
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	970162	405754
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	334776	327480
(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)	96061	190803
(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)	6022500	7324788
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	8966626	11028489

Liabilities

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

Net Assets

1l Net assets (subtract line 1k from line 1f)	1l	8966626	11028489
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1035637	
(B) Participants	2a(1)(B)	744359	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1779996
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	13172	
(F) Other	2b(1)(F)	12213	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		25385
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	366825	
(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)		366825
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	3400474	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	3088973	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		311501
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	473076	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		473076

		(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		-2599
d Total income. Add all income amounts in column (b) and enter total	2d		2954184

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	823015	
(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)		823015
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)	21880	
(3) Recordkeeping fees	2i(3)	16738	
(4) IQPA audit fees	2i(4)	16500	
(5) Investment advisory and investment management fees	2i(5)	14188	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		69306
j Total expenses. Add all expense amounts in column (b) and enter total	2j		892321

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2061863
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: **CALIBER AUDIT AND ATTEST LLP**

(2) EIN: **26-2350873**

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?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan CALIFORNIA FAUCETS, INC. 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 CALIFORNIA FAUCETS, INC.		D Employer Identification Number (EIN) 33-0294654
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): 45-0404698 33-6134835 Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2025 v. 250312		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b):	
a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%	
b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.	
a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No	
b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:	
☐ Yes.	
☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.	
☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.	
☐ No. Other. Provide explanation: _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No	
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☒ Design-based safe harbor method	
☐ "Prior year" ADP test	
☐ "Current year" ADP test	
☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q703912A</u> .	

California Faucets, Inc. 401(k) Profit Sharing Plan

Financial Statements

December 31, 2025 and 2024



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Independent Auditors' Report

To the Plan Administrator, Trustees and Participants
of the California Faucets, Inc. 401(k) Profit Sharing Plan
Huntington Beach, California

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

We have performed audits of the accompanying financial statements of California Faucets, Inc. 401(k) Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statement of changes in net assets available for benefits for the year ended December 31, 2025, and the related notes to the financial statements (financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audits of the financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

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



Independent Auditors' Report - Continued

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of California Faucets, Inc. 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about California Faucets, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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



Independent Auditors' Report - Continued

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 California Faucets, Inc. 401(k) Profit Sharing 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 California Faucets, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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



Independent Auditors' Report - Continued

Other Matter - Supplemental Schedules Required by ERISA

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

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, 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 schedule 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).

Caliber Audit & Attest, LLP

San Luis Obispo, California
August 27, 2026

California Faucets, Inc. 401(k) Profit Sharing Plan

***Statements of Net Assets Available for Benefits
December 31, 2025 and 2024***

	<u>2025</u>	<u>2024</u>
<i>ASSETS</i>		
<i>Investments at fair value (See Notes 4 and 5)</i>	<u>\$ 10,237,686</u>	<u>\$ 8,343,781</u>
<i>Receivables</i>		
Employer safe harbor matching contribution	-	1,784
Employer profit sharing contribution	600,000	525,000
Notes receivable from participants	<u>190,803</u>	<u>96,061</u>
Total receivables	<u>790,803</u>	<u>622,845</u>
Total assets	<u>11,028,489</u>	<u>8,966,626</u>
<i>LIABILITIES</i>		
Total liabilities	<u>-</u>	<u>-</u>
<i>NET ASSETS AVAILABLE FOR BENEFITS</i>	<u><u>\$ 11,028,489</u></u>	<u><u>\$ 8,966,626</u></u>

See Notes to Financial Statements.

California Faucets, Inc. 401(k) Profit Sharing Plan

***Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2025***

Additions to net assets attributed to:

Investment income:	
Net appreciation in fair value of investments	\$ 864,763
Dividend and interest income	299,492
Total investment income	<u>1,164,255</u>
Interest income on notes receivable from participants	<u>12,954</u>
Contributions:	
Participant	744,359
Employer safe harbor matching	435,637
Employer profit sharing	600,000
Total contributions	<u>1,779,996</u>
Total additions	<u>2,957,205</u>

Deductions from net assets attributed to:

Benefits paid to participants	826,036
Administrative expenses	<u>69,306</u>
Total deductions	<u>895,342</u>
Net increase	2,061,863

Net assets available for benefits:

Beginning of year	<u>8,966,626</u>
End of year	<u><u>\$ 11,028,489</u></u>

See Notes to Financial Statements.

California Faucets, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Note 1. Plan Description

The following description of the California Faucets, Inc. 401(k) Profit Sharing Plan (the 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 California Faucets, Inc. and affiliated entity PVD II LLC, subsidiaries of ABG Operating, LLC (the Company) who have met the waiting requirement of 60 days of continuous employment, and are not members of a collective bargaining unit, leased employees, or non-resident aliens. Employees enter the Plan on the first day of the calendar month that occurs after the employee has completed the eligibility service period. Employees who do not otherwise satisfy the 60-day continuous employment requirement may also become eligible after completing 1,000 hours of service in an eligibility computation period, provided they are otherwise eligible employees under the Plan.

In addition, long-term part-time employees who do not satisfy the standard service requirements of the Plan are eligible to make employee contributions into the Plan after completing 500 hours of service during each of two consecutive years of service under the long-term part-time rules.

The Plan is a defined contribution plan under Section 401(k) of the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Plan administration:

The Company is the Plan sponsor and Plan administrator. The Plan administrator is responsible for carrying out the duties imposed under ERISA, including oversight of the Plan, appropriateness of investment offerings, and monitoring investment performance.

The Company contracts with Ascensus Trust Company, in partnership with Vanguard (Vanguard), to act as a custodian of the participant-directed assets of the Plan. The Company contracts with Raymond James to act as the custodian over the Company profit sharing contributions and nonparticipant-directed assets of the Plan. Vanguard and Howard Simon act as recordkeepers to process and maintain records of participant data. Howard Simon is also the third-party administrator.

Contributions:

Each year, participants may contribute a percentage of annual compensation as pre-tax elective deferrals or after-tax Roth contributions, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover).

California Faucets, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

The Plan is intended to satisfy an eligible automatic contribution arrangement (EACA). Only participants hired on or after January 1, 2023, and therefore with an initial eligible entry date on or after April 1, 2023, are subject to the eligible automatic enrollment provisions of the Plan. The initial amount of the eligible automatic enrollment (as a percentage of pay) is 3% and there is no automatic increase provision.

The Company makes a safe harbor matching contribution on behalf of each eligible employee equal to 100% of the amount of the employee's elective deferrals that do not exceed 3% of the employee's compensation for the Plan year plus 50% of the amount of the employee's elective deferrals that exceed 3% of the employee's compensation but that do not exceed 5% of the employee's compensation. The Company calculates and funds the safe harbor matching contribution each pay period. The Company may, in its discretion, also make additional matching contributions. Participants direct the investment of their contributions and Company safe harbor contribution into various investment options offered by the Plan.

The Company may also contribute to the Plan a discretionary non-elective (profit sharing) contribution, which results in nonparticipant-directed assets. Company profit sharing contributions may be allocated to participants based on eligible compensation during the year.

Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant accounts:

Each participant's account is credited with the participant's contributions and Company safe harbor matching contributions and additional discretionary matching contributions, if any, as well as allocations of the Company's profit sharing contribution and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are 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. Participants may also transfer benefits from other qualified plans into the Plan.

The participant contributions, Company safe harbor matching contributions, and additional discretionary matching contributions, if any, and related earnings are participant-directed. The Company profit sharing contribution and related earnings are nonparticipant-directed and are invested in a portfolio of investments directed by the Company.

California Faucets, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Vesting:

Participants are vested immediately in their contributions and safe harbor matching contributions, plus actual earnings thereon. Vesting in the Company's profit sharing and discretionary matching contributions, if any, is based on years of service (1,000 hours within the Plan year) as follows:

<i>Years of service</i>	
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

After a five year break-in-service, as defined by the Plan, the non-vested portion of a participant's account is forfeited.

Notes receivable from participants:

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate charged shall be the prevailing rate charged by commercial lenders for a loan of similar duration, repayment terms, and security, as defined and set by Plan management. The interest rate is set at prime plus 1%. Principal and interest is paid ratably through payroll deductions or through direct payments from the participants.

Benefit payments and withdrawals:

On termination of employment, participants, or their beneficiaries, are entitled to a distribution of their vested account balances. On termination due to death or retirement, a participant, or their beneficiaries, are entitled to 100% of the participant's account. Benefit payments are made at the participant's election at the latest of the close of the Plan year in which the participant terminated service or the receipt of a written election from the participant. Hardship withdrawals are not permitted by the Plan. On termination of service, if the participant's vested account does not exceed \$7,000, a distribution may be made without consent of the participant following the close of plan year in which separation occurred, with rollover provisions for balances over \$1,000.

California Faucets, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Forfeited accounts:

Forfeitures result from non-vested benefit payments remaining in the Plan for all terminated employees or adjustments, if any. At December 31, 2025 and 2024, the forfeiture balance was \$10,517 and \$9,093, respectively. Forfeitures may be used to reduce Plan expenses. If any forfeitures remain after being applied towards expenses in the current and subsequent year, they may be used to supplement the employer contributions and may be allocated to eligible participants. During the year ended December 31, 2025, forfeitures used to reduce Plan expenses totaled \$6,189.

Note 2. Significant Accounting Policies

Basis of accounting:

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

Use of estimates:

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

Investment valuation and income recognition:

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Plan management determines the Plan's valuation policies utilizing information provided by the custodian and investment advisors. See Note 5 for discussion of fair value measurements.

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

Notes receivable from participants:

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative fees and are expensed when they are incurred. If a participant does not make loan repayments and the participant loan is considered to be in default and uncollectible, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

California Faucets, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Excess contributions payable:

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions.

Payment of benefits:

Benefits are recorded when paid.

Administrative expenses:

Certain Plan expenses are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants and benefit payments are charged directly to the participant's account and are included in administrative fees. Recordkeeping, investment, and investment advisory fees have also been included in administrative fees. Other investment related expenses, including transaction fees, are included in net appreciation of fair value of investments.

Note 3. Certified Information (Participant-Directed Assets)

The following information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2025 and 2024, and net appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the year ended December 31, 2025, was obtained by management and agreed to or derived from information certified as complete and accurate by Ascensus, LLC, as an authorized representative of Ascensus Trust Company.

	<u>2025</u>	<u>2024</u>
Investments, at fair value	<u>\$ 6,647,191</u>	<u>\$ 5,387,159</u>
Notes receivable from participants	<u>\$ 174,607</u>	<u>\$ 82,909</u>
Investment income	<u>\$ 975,145</u>	
Interest income on notes receivable from participants	<u>\$ 12,113</u>	

California Faucets, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Note 4. Nonparticipant-Directed Assets

Assets not certified are nonparticipant-directed and were held by Raymond James as of December 31, 2025 and 2024.

Information about the net assets and the significant components of the changes in net assets relating to the nonparticipant-directed assets is as follows:

	<u>2025</u>	<u>2024</u>
Net assets:		
Interest-bearing cash	\$ 1,810,691	\$ 766,558
Mutual funds	784,009	745,421
Exchange traded funds	33,784	62,815
Market-linked investments	177,480	533,416
Fixed income	137,317	169,283
Common stocks	366,096	334,778
Capital call structure investments	66,695	123,774
Real estate investment trusts	214,423	220,577
Employer profit sharing contribution receivable	600,000	525,000
Notes receivable from participants	16,196	13,152
Total nonparticipant-directed net assets	<u>\$ 4,206,691</u>	<u>\$ 3,494,774</u>
	Year Ended	
	<u>December 31, 2025</u>	
Changes in net assets:		
Dividend and interest income	\$ 148,855	
Interest income on notes receivable from participants	841	
Net appreciation in fair value of investments	40,255	
Employer profit sharing contribution	600,000	
Benefits paid to participants	(25,466)	
Administrative expenses	<u>(52,568)</u>	
Total changes in nonparticipant-directed net assets	<u>\$ 711,917</u>	

California Faucets, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Note 5. Investments and Fair Value Measurements

The *Fair Value Measurements* topic of the Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC)* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes to the methodologies used at December 31, 2025 and 2024.

Interest-bearing cash: Valued at fair value based on quoted market prices.

Mutual funds (and money market): Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Exchange traded funds (ETFs): Valued at the last sales price or official closing price on the exchange or primary market on which they trade. ETFs hold assets such as stock, commodities, or bonds and are designed to trade close to their net asset value. The fair values of exchange-traded funds are determined by obtaining quoted prices on nationally recognized securities exchanges.

California Faucets, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Market-linked investments (including market-linked certificates of deposit): Valued based on the performance of one or more underlying market measures. These market measures may include equities or equity indices, commodities or commodity indices, currencies and interest rates.

Fixed income (including brokered certificates of deposit): Valued using prices from independent quotation bureaus that use computerized valuation formulas to calculate the current value maximizing the use of observable inputs for similar securities, or valued at invested value plus accrued interest to date.

Capital call structure investments: Valued based on the net asset value (NAV) of the underlying investments held in the portfolio. NAV is considered a readily determinable fair value and is the basis for current transactions.

Real estate investment trusts: Valued based on the net asset value (NAV) of the underlying investments held in the portfolio. NAV is considered a readily determinable fair value and is the basis for current transactions.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

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

	<i>Level 1</i>	<i>Level 2</i>	<i>Total</i>
Interest-bearing cash	\$ 1,810,691	\$ -	\$ 1,810,691
Mutual funds (and money market)	7,431,200	-	7,431,200
Exchange traded funds	33,784	-	33,784
Common stocks	366,096	-	366,096
Market-linked investments	-	177,480	177,480
Fixed income	-	137,317	137,317
Capital call structure investments	-	66,695	66,695
Real estate investment trusts	-	214,423	214,423
Total investments at fair value	<u>\$ 9,641,771</u>	<u>\$ 595,915</u>	<u>\$ 10,237,686</u>

California Faucets, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

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

	<i>Level 1</i>	<i>Level 2</i>	<i>Total</i>
Interest-bearing cash	\$ 766,558	\$ -	\$ 766,558
Mutual funds (and money market)	6,132,580	-	6,132,580
Exchange traded funds	62,815	-	62,815
Common stocks	334,778	-	334,778
Market-linked investments	-	533,416	533,416
Fixed income	-	169,283	169,283
Capital call structure investments	-	123,774	123,774
Real estate investment trusts	-	220,577	220,577
Total investments at fair value	<u>\$ 7,296,731</u>	<u>\$ 1,047,050</u>	<u>\$ 8,343,781</u>

Note 6. Related Party and Party-in-Interest Transactions

Vanguard (with affiliated entity Ascensus Trust Company) is the custodian and recordkeeper of the participant-directed Plan assets. Raymond James is the custodian of the nonparticipant-directed Plan assets. Howard Simon is the third-party administrator for the Plan, as well as the recordkeeper of the nonparticipant-directed Plan assets. Caliber Audit & Attest, LLP is the auditor as defined by the Plan. These entities are parties-in-interest with respect to the Plan, and transactions with these entities are exempt from the prohibited transaction rules.

Notes receivable from Plan participants and related interest income are also considered party-in-interest transactions, which are exempt from the prohibited transaction rules.

Note 7. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in all amounts credited to participant accounts.

Note 8. Tax Status

The Company has adopted a pre-approved plan document that has received an opinion letter from the IRS dated June 30, 2020, stating that the form of the pre-approved plan document was in compliance with the applicable requirements of the IRC. Including any applicable amendments, the Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

California Faucets, Inc. 401(k) Profit Sharing Plan

Notes to Financial Statements

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan as of December 31, 2025, and is not aware of any uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods.

Note 9. Risks and Uncertainties

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

Note 10. Reconciliation of the Plan Financial Statements to the Form 5500

Certain amounts included on Schedule H Part I and II on the Annual Return/Report of Employee Benefits Plan (Form 5500) have been grouped differently for purposes of presentation in the financial statements.

There were no reconciling items between the financial statements and Form 5500 as of December 31, 2025 and December 31, 2024.

Note 11. Subsequent Events

As part of the purchase of California Faucets, Inc. and affiliated entity PVD II LLC by ABG Operating, LLC, certain employee benefit plans, including the Plan, may be required to terminate or merge into ABG Operating, LLC's retirement plan. The timing of any termination or merger will determine when the Plan's final filing occurs.

The Plan has evaluated subsequent events through August 27, 2026, the date the financial statements were available to be issued.

Supplemental Information
California Faucets, Inc. 401(k) Profit Sharing Plan
Schedule H, Line 4j Form 5500
Schedule of Reportable Transactions
EIN 33-0294654 Plan #001
December 31, 2025

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
California Faucets, Inc. (Plan Sponsor)	Interest- bearing cash	\$ 874,211	n/a	\$ -	\$ -	\$ 874,211	\$ 874,211	n/a
California Faucets, Inc. (Plan Sponsor)	Interest- bearing cash	\$ 394,000	n/a	\$ -	\$ -	\$ 394,000	\$ 394,000	n/a

Supplemental Information
California Faucets, Inc. 401(k) Profit Sharing Plan
Schedule H, Line 4i Form 5500
Schedule of Assets (Held at End of Year)
EIN 33-0294654 Plan #001
December 31, 2025

(a)	(b) Identity of Issue or Borrower	(c) Description of Investment	(d) Cost	(e) Current Value
*	Vanguard Federal Money Market Investment	Money market	**	\$ 140,196
*	Vanguard 500 Index Adm	Mutual fund	**	212,762
*	Vanguard Health Care Adm	Mutual fund	**	21,640
*	Vanguard Value Index Adm	Mutual fund	**	4,952
*	Vanguard Growth Index Adm	Mutual fund	**	243,518
*	Vanguard ESG U.S. Stock ETF	Mutual fund	**	190,251
*	Vanguard Equity Income Adm	Mutual fund	**	18,405
*	Vanguard Mid Cap Index Adm	Mutual fund	**	23,778
*	Vanguard Balanced Index Adm	Mutual fund	**	4,502
*	Vanguard Small-Cap Index Adm	Mutual fund	**	37,632
*	Vanguard Financials Index Adm	Mutual fund	**	498
*	Vanguard Wellesley Income Adm	Mutual fund	**	9,014
*	Vanguard Real Estate Index Adm	Mutual fund	**	27,684
*	Vanguard Short-Term Bond Index Adm	Mutual fund	**	552
*	Vanguard Total Intl Bond Index Adm	Mutual fund	**	2,911
*	Vanguard ESG International Stock ETF	Mutual fund	**	69,075
*	Vanguard Information Tech Index Adm	Mutual fund	**	150,422
*	Vanguard Total Intl Stock Index Adm	Mutual fund	**	6,404
*	Vanguard Emerging Mkts Stock Idx Adm	Mutual fund	**	3,086
*	Vanguard Global ESG Select Stock Inv	Mutual fund	**	59,282
*	Vanguard Target Retirement 2020 Fund	Mutual fund	**	208,736
*	Vanguard Target Retirement 2025 Fund	Mutual fund	**	1,105,983
*	Vanguard Target Retirement 2030 Fund	Mutual fund	**	574,931
*	Vanguard Target Retirement 2035 Fund	Mutual fund	**	504,442
*	Vanguard Target Retirement 2040 Fund	Mutual fund	**	1,076,602
*	Vanguard Target Retirement 2045 Fund	Mutual fund	**	432,594
*	Vanguard Target Retirement 2050 Fund	Mutual fund	**	431,113
*	Vanguard Target Retirement 2055 Fund	Mutual fund	**	296,052
*	Vanguard Target Retirement 2060 Fund	Mutual fund	**	213,103
*	Vanguard Target Retirement 2065 Fund	Mutual fund	**	214,170
*	Vanguard Target Retirement 2070 Fund	Mutual fund	**	20,606
*	Vanguard Total Bond Market Index Adm	Mutual fund	**	64,931
*	Vanguard Total Stock Market Index Adm	Mutual fund	**	81,706
*	Vanguard Target Retirement Income Fund	Mutual fund	**	195,658

* Party-in-interest

** Column (d) is blank as investments are participant-directed.

Supplemental Information
California Faucets, Inc. 401(k) Profit Sharing Plan
Schedule H, Line 4i Form 5500
Schedule of Assets (Held at End of Year) - Continued
EIN 33-0294654 Plan #001
December 31, 2025

(a)	(b) Identity of Issue or Borrower	(c) Description of Investment	(d) Cost	(e) Current Value
*	Raymond James Bank Deposit Program	Interest-bearing cash	\$ 65,313	\$ 65,313
	JPMorgan Liquid Assets Govt Fund	Interest-bearing cash	875,211	875,211
	JPMorgan 100% US Treasury Fund	Interest-bearing cash	862,652	862,652
	Goldman Sachs Financial Square Treasury Obl	Interest-bearing cash	7,515	7,515
	Blue Owl Rock Technology Finance Corp	Capital call structure investment	66,695	66,695
	Nuveen Global Cities	Real estate investment trust	214,423	214,423
	Wells Fargo & Co CUSIP 95000U2A0	Fixed income	6,083	5,961
	Citigroup Inc CUSIP 172967LP4	Fixed income	6,037	5,962
	JPMorgan Chase & Co CUSIP 46647PAV8	Fixed income	8,191	8,026
	Enterprise Products Oper CUSIP 29379VBU6	Fixed income	4,295	3,522
	Bank Of America Corporation CUSIP 06051GHX0	Fixed income	6,308	5,710
	CVS Health Corp CUSIP 126650CX6	Fixed income	7,127	6,020
	Goldman Sachs Group, Inc. CUSIP 38141GXH2	Fixed income	7,031	5,905
	Shell International Finance CUSIP 822582BT8	Fixed income	6,675	5,981
	Verizon Communications Inc CUSIP 92343VDY7	Fixed income	4,661	4,010
	FNMA - Call Bond CUSIP 31359MGK3	Fixed income	4,037	3,383
	United States Treasury Bond CUSIP 912810SF6	Fixed income	13,523	8,840
	United States Treasury Notes CUSIP 912828P46	Fixed income	10,706	9,975
	United States Treasury Notes CUSIP 91282CBL4	Fixed income	12,729	11,446
	United States Treasury Notes CUSIP 91282CCF6	Fixed income	4,983	4,942
	United States Treasury Notes CUSIP 91282CDQ1	Fixed income	12,767	12,712
	Amazon.com, Inc. NTS ISIN	Fixed income	6,033	5,421
	Fannie Mae Pool #MA4587 Intrmdiate Trm 20 Year	Fixed income	4,377	3,896
	Fannie Mae Pool #MA4387 Intrmdiate Trm 20 Year	Fixed income	4,706	4,059
	Fannie Mae Pool #MA4438 Long Term 30 Year	Fixed income	10,759	9,146
	HSBC Bank USA	Market-linked investment	168,622	177,480
	SPDR S&P Midcap 400 ETF Trust	Exchange-traded fund	25,726	33,784
	Brown Advisory Sustainable Growth	Mutual fund	52,026	121,125
	Calvert Emerging Markets Equity	Mutual fund	98,237	98,237

* Party-in-interest

Supplemental Information
California Faucets, Inc. 401(k) Profit Sharing Plan
Schedule H, Line 4i Form 5500
Schedule of Assets (Held at End of Year) - Continued
EIN 33-0294654 Plan #001
December 31, 2025

(a)	(b) Identity of Issue or Borrower	(c) Description of Investment	(d) Cost	(e) Current Value
	Freddie Mac #3132DWC84	Fixed income	\$ 2,966	\$ 2,591
	Freddie Mac #3132DWD7	Fixed income	6,129	5,747
	Fannie Mae #3140XGB32	Fixed income	4,470	4,062
	Parnassus Endeavor Fund	Mutual fund	251,069	346,130
	Pax Global Environmental Mkts Fund	Mutual fund	90,018	117,566
	PGIM Jennison Intl Opportunities Fund	Mutual fund	58,117	100,951
	Allegion Plc	Common stock	10,992	16,400
	Bentley Systems Inc	Common stock	13,752	13,281
	Berkley W R Corp	Common stock	6,870	17,810
	BJS Wholesale Hldgs Incorporated	Common stock	8,328	9,813
	Blue Owl Technology Finance Corporation	Common stock	41,571	38,618
	Bright Horizons Family Solutions Inc	Common stock	10,319	8,923
	Chemed Corp	Common stock	8,079	7,274
	Choice Hotels International Incorporated	Common stock	10,585	8,192
	Equifax Inc	Common stock	8,828	11,500
	Henry Jack & Associates Inc	Common stock	11,967	12,591
	Hamilton Lane Incorporated	Common stock	6,981	6,984
	Interactive Brokers Group	Common stock	5,445	21,994
	LCI Industries	Common stock	3,094	3,155
	LPL Financial Holdings Inc	Common stock	7,964	20,002
	Lennox International Inc	Common stock	5,428	11,168
	Nordson Corp	Common stock	10,564	13,464
	Ollies Bargain Outlet Hldgs	Common stock	8,325	9,426
	Pool Corp	Common stock	11,906	9,379
	Rollins Inc	Common stock	8,408	15,845
	SAIA Incorporated	Common stock	9,515	10,449
	Servicetitan Incorporated	Common stock	10,728	11,502
	SiteOne Landscape Supply Inc	Common stock	6,878	7,723
	Thor Industries Inc	Common stock	8,683	8,522
	Trimble Incorporated	Common stock	10,616	10,107
	UL Solutions Incorporated	Common stock	12,226	13,958
	Universal Display Corporation	Common stock	17,410	11,561
	Watsco Inc	Common stock	9,343	10,445
	Zebra Technologies Corp	Common stock	10,042	9,227
	Zurn Elkay Water Solns Corporation	Common stock	9,352	16,783
	Total investments			<u><u>\$ 10,237,686</u></u>
*	Participant loans	Interest rates 8.25 - 9.50%	- 0 -	<u><u>\$ 190,803</u></u>

* Party-in-interest

Supplemental Information
California Faucets, Inc. 401(k) Profit Sharing Plan
Schedule H, Line 4i Form 5500
Schedule of Assets (Held at End of Year)
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*	Vanguard Target Retirement Income Fund	Mutual fund	**	195,658

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Supplemental Information
California Faucets, Inc. 401(k) Profit Sharing Plan
Schedule H, Line 4i Form 5500
Schedule of Assets (Held at End of Year) - Continued
EIN 33-0294654 Plan #001
December 31, 2025

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	Goldman Sachs Financial Square Treasury Obl	Interest-bearing cash	7,515	7,515
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	Nuveen Global Cities	Real estate investment trust	214,423	214,423
	Wells Fargo & Co CUSIP 95000U2A0	Fixed income	6,083	5,961
	Citigroup Inc CUSIP 172967LP4	Fixed income	6,037	5,962
	JPMorgan Chase & Co CUSIP 46647PAV8	Fixed income	8,191	8,026
	Enterprise Products Oper CUSIP 29379VBU6	Fixed income	4,295	3,522
	Bank Of America Corporation CUSIP 06051GHX0	Fixed income	6,308	5,710
	CVS Health Corp CUSIP 126650CX6	Fixed income	7,127	6,020
	Goldman Sachs Group, Inc. CUSIP 38141GXH2	Fixed income	7,031	5,905
	Shell International Finance CUSIP 822582BT8	Fixed income	6,675	5,981
	Verizon Communications Inc CUSIP 92343VDY7	Fixed income	4,661	4,010
	FNMA - Call Bond CUSIP 31359MGK3	Fixed income	4,037	3,383
	United States Treasury Bond CUSIP 912810SF6	Fixed income	13,523	8,840
	United States Treasury Notes CUSIP 912828P46	Fixed income	10,706	9,975
	United States Treasury Notes CUSIP 91282CBL4	Fixed income	12,729	11,446
	United States Treasury Notes CUSIP 91282CCF6	Fixed income	4,983	4,942
	United States Treasury Notes CUSIP 91282CDQ1	Fixed income	12,767	12,712
	Amazon.com, Inc. NTS ISIN	Fixed income	6,033	5,421
	Fannie Mae Pool #MA4587 Intrmdiate Trm 20 Year	Fixed income	4,377	3,896
	Fannie Mae Pool #MA4387 Intrmdiate Trm 20 Year	Fixed income	4,706	4,059
	Fannie Mae Pool #MA4438 Long Term 30 Year	Fixed income	10,759	9,146
	HSBC Bank USA	Market-linked investment	168,622	177,480
	SPDR S&P Midcap 400 ETF Trust	Exchange-traded fund	25,726	33,784
	Brown Advisory Sustainable Growth	Mutual fund	52,026	121,125
	Calvert Emerging Markets Equity	Mutual fund	98,237	98,237

* Party-in-interest

Supplemental Information
California Faucets, Inc. 401(k) Profit Sharing Plan
Schedule H, Line 4i Form 5500
Schedule of Assets (Held at End of Year) - Continued
EIN 33-0294654 Plan #001
December 31, 2025

(a)	(b) Identity of Issue or Borrower	(c) Description of Investment	(d) Cost	(e) Current Value
	Freddie Mac #3132DWC84	Fixed income	\$ 2,966	\$ 2,591
	Freddie Mac #3132DWD7	Fixed income	6,129	5,747
	Fannie Mae #3140XGB32	Fixed income	4,470	4,062
	Parnassus Endeavor Fund	Mutual fund	251,069	346,130
	Pax Global Environmental Mkts Fund	Mutual fund	90,018	117,566
	PGIM Jennison Intl Opportunities Fund	Mutual fund	58,117	100,951
	Allegion Plc	Common stock	10,992	16,400
	Bentley Systems Inc	Common stock	13,752	13,281
	Berkley W R Corp	Common stock	6,870	17,810
	BJS Wholesale Hldgs Incorporated	Common stock	8,328	9,813
	Blue Owl Technology Finance Corporation	Common stock	41,571	38,618
	Bright Horizons Family Solutions Inc	Common stock	10,319	8,923
	Chemed Corp	Common stock	8,079	7,274
	Choice Hotels International Incorporated	Common stock	10,585	8,192
	Equifax Inc	Common stock	8,828	11,500
	Henry Jack & Associates Inc	Common stock	11,967	12,591
	Hamilton Lane Incorporated	Common stock	6,981	6,984
	Interactive Brokers Group	Common stock	5,445	21,994
	LCI Industries	Common stock	3,094	3,155
	LPL Financial Holdings Inc	Common stock	7,964	20,002
	Lennox International Inc	Common stock	5,428	11,168
	Nordson Corp	Common stock	10,564	13,464
	Ollies Bargain Outlet Hldgs	Common stock	8,325	9,426
	Pool Corp	Common stock	11,906	9,379
	Rollins Inc	Common stock	8,408	15,845
	SAIA Incorporated	Common stock	9,515	10,449
	Servicetitan Incorporated	Common stock	10,728	11,502
	SiteOne Landscape Supply Inc	Common stock	6,878	7,723
	Thor Industries Inc	Common stock	8,683	8,522
	Trimble Incorporated	Common stock	10,616	10,107
	UL Solutions Incorporated	Common stock	12,226	13,958
	Universal Display Corporation	Common stock	17,410	11,561
	Watsco Inc	Common stock	9,343	10,445
	Zebra Technologies Corp	Common stock	10,042	9,227
	Zurn Elkay Water Solns Corporation	Common stock	9,352	16,783
	Total investments			<u><u>\$ 10,237,686</u></u>
*	Participant loans	Interest rates 8.25 - 9.50%	- 0 -	<u><u>\$ 190,803</u></u>

* Party-in-interest

Supplemental Information
California Faucets, Inc. 401(k) Profit Sharing Plan
Schedule H, Line 4j Form 5500
Schedule of Reportable Transactions
EIN 33-0294654 Plan #001
December 31, 2025

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
California Faucets, Inc. (Plan Sponsor)	Interest- bearing cash	\$ 874,211	n/a	\$ -	\$ -	\$ 874,211	\$ 874,211	n/a
California Faucets, Inc. (Plan Sponsor)	Interest- bearing cash	\$ 394,000	n/a	\$ -	\$ -	\$ 394,000	\$ 394,000	n/a