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

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] 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:
- [X] 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
GREGORY POOLE EQUIPMENT COMPANY RETIREMENT SAVINGS

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/1968

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)
GREGORY POOLE EQUIPMENT COMPANY

4807 BERYL ROAD
RALEIGH, NC 27606

2b Employer Identification Number (EIN) 56-0487311

2c Plan Sponsor's telephone number 919-890-4246

2d Business code (see instructions) 423800

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.	10/15/2026	C MARK MASSEY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2026	C MARK MASSEY
	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 [X] 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**	1783
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	**6a(1)**	1483
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	1581
b	Retired or separated participants receiving benefits	**6b**	16
c	Other retired or separated participants entitled to future benefits	**6c**	276
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1873
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	3
f	Total. Add lines **6d** and **6e**.	**6f**	1876
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	1763
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	1763
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	122
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:

2E 2F 2G 2J 2K 2S 2T 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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached _____
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
GREGORY POOLE EQUIPMENT COMPANY RETIREMENT SAVINGS

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GREGORY POOLE EQUIPMENT COMPANY

D Employer Identification Number (EIN)
56-0487311

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

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)

ONEAMERICA RETIREMENT SERVICES, LLC

46-5378846

(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 37 38 49 50 64 65	RECORDKEEPER	178165	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

AMERICA UNITED LIFE INSURANCE CO

35-0145825

(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?
27 28	INVESTMENT ADVISOR	25000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

ROMEO WIGGINS & COMPANY LLP

58-1627242

(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	8625	Yes [ ] No [X]	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)

MATRIX TRSU COMPANY

75-3182674

(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 21 25 49 50 59 60 61 62 63	CUSTODIAN	0	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
MATRIX TRUST COMPANY	18 19 21 25 49 62	0

(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.
ONEAMERICA RETIREMENT SERVICE LLC 46-5378846	ONEAMERICA HAS AN AGREEMENT WITH MATRIX TRUST COMPANY TO PAY $2000 ANNUAL TRUST AND CUSTODY FEE PLUS 2 BASIS POINTS ON MARKET VALUE ANNUALIZED MONTHLY

(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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan 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
GREGORY POOLE EQUIPMENT COMPANY RETIREMENT SAVINGS

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
GREGORY POOLE EQUIPMENT COMPANY

D Employer Identification Number (EIN)
56-0487311

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: ONEAMERICA STABLE VALUE FUND CL Z

b Name of sponsor of entity listed in (a): MIDWEST INSTITUTIONAL TRUST CO

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-6490536-001	C	7382361

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

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
GREGORY POOLE EQUIPMENT COMPANY RETIREMENT SAVINGS

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GREGORY POOLE EQUIPMENT COMPANY

D Employer Identification Number (EIN)
56-0487311

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	19034	19772
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	2249105	2584898
(9) Value of interest in common/collective trusts	1c(9)	7721920	7382361
(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)	157435944	182309027
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	167426003	192296058
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	167426003	192296058

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)	3784805	
(B) Participants	2a(1)(B)	9923778	
(C) Others (including rollovers)	2a(1)(C)	1122988	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		14831571
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)	170504	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		170504
(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)	7223342	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		7223342
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		230740
(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)		19264051
c Other income	2c		86742
d Total income. Add all **income** amounts in column (b) and enter total	2d		41806950
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	16597603	
(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)		16597603
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		127502
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	178165	
(4) IQPA audit fees	2i(4)	8625	
(5) Investment advisory and investment management fees	2i(5)	25000	
(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)		211790
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		16936895
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		24870055
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) [X] 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) [X] 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: ROMEO, WIGGINS & COMPANY, L.L.P. **(2)** EIN: 56-1627242

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.)	**4a**		X	
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.)	**4b**		X	
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.)	**4c**		X	
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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		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?	**4f**		X	
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?	**4g**		X	
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?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
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.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**	X		
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
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.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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
GREGORY POOLE EQUIPMENT COMPANY RETIREMENT SAVINGS

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GREGORY POOLE EQUIPMENT COMPANY

D Employer Identification Number (EIN)
56-0487311

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): 75-3182674

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**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

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

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

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☒ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 08 / 19 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704137A .

Gregory Poole Equipment Company
Retirement Savings and Profit Sharing Plan

Financial Statements as of December 31, 2025 and 2024
and for the Year Ended December 31, 2025 and
Independent Auditor's Report and Supplemental Information

Financial Statements and Supplemental Information

Gregory Poole Equipment Company Retirement Savings and Profit Sharing Plan

Year Ended December 31, 2025

Financial Statements

Independent Auditor's Report 1

Statements of Net Assets Available for Benefits 4

Statement of Changes in Net Assets Available for Benefits 5

Notes to Financial Statements 6

Supplemental Information

Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) 13

Note: Other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

Independent Auditor's Report

To the Administrative Committee of
the **Gregory Poole Equipment Company**
Retirement Savings and Profit Sharing Plan

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

We have performed audits of the accompanying financial statements of Gregory Poole Equipment Company Retirement Savings and 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.

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

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

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Gregory Poole Equipment Company Retirement Savings and 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 Gregory Poole Equipment Company Retirement Savings and 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.

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 Gregory Poole Equipment Company Retirement Savings and 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 Gregory Poole Equipment Company Retirement Savings and 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.

Other Matter—Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, 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 schedule 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 schedule, we evaluated whether the supplemental schedule, 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is 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).

Romer, Wiggins + Company, L.L.P.

Raleigh, North Carolina
October 12, 2026

Statements of Net Assets Available for Benefits

Gregory Poole Equipment Company Retirement Savings and Profit Sharing Plan

December 31, 2025 and 2024

	2025	2024
Assets:		
Cash	$ 34,129	$ 453,666
Investments at fair value (See Note C)	189,691,388	165,157,864
Total investments	189,725,517	165,611,530
Receivables:		
Notes receivable from participants	2,584,898	2,249,105
Total receivables	2,584,898	2,249,105
Total assets	192,310,415	167,860,635
Liabilities:		
Due to brokers, net	14,357	434,632
Total liabilities	14,357	434,632
Net assets available for benefits	$ 192,296,058	$ 167,426,003

See independent auditor's report and accompanying notes to the financial statements.

Statement of Changes in Net Assets Available for Benefits

Gregory Poole Equipment Company Retirement Savings and Profit Sharing Plan

Year Ended December 31, 2025

Additions:	
Investment income:	
Interest and dividend income	$ 7,223,342
Net appreciation in fair value of investments	19,494,791
Total investment income	26,718,133
Interest income on notes receivable from participants	170,504
Other income	86,742
Contributions:	
Employer	3,784,805
Participants	9,923,778
Rollovers	1,122,988
Total contributions	14,831,571
Total additions	41,806,950
Deductions:	
Benefits paid to participants	16,725,105
Administrative expenses	211,790
Total deductions	16,936,895
Net increase	24,870,055
Net assets available for benefits:	
Beginning of year	167,426,003
End of year	$ 192,296,058

See independent auditor's report and accompanying notes to the financial statements.

NOTE A--PLAN DESCRIPTION

General: The Gregory Poole Equipment Company Retirement Savings and Profit Sharing Plan (the "Plan") is a defined contribution plan established for the benefit of employees of Gregory Poole Equipment Company and Panther Summit Industries, Inc. ("the Companies"). Effective December 17, 2021, the Plan was amended to exclude employees of Advanced Handling Systems, LLC, (AHS, LLC) to participate in the Plan. The Plan was amended and restated effective January 1, 1997, pursuant to Section 401(a) of the Internal Revenue Code. Effective January 1, 2002 the plan was amended, pursuant to the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001. Effective December 29, 2010 the Plan was amended, pursuant to the provisions of the Hereos Earnings Assistance and Relief Act of 2008 and the Worker, Retiree, and Employer Recovery Act of 2008. The plan was restated effective April 15, 2016. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility: Effective June 1, 2023, employees who have completed at least one hour of service during the first 30 consecutive days of employment are eligible to participate in the Plan and are eligible to receive a Company match on the date the employee satisfies the eligibility condition. Temporary employees' eligibility requirements were unchanged with this amendment. Prior to June 1, 2023, a full-time or part-time employee who completed one hour of service during the first 90 consecutive days of employment were eligible for enrollment and were eligible to receive a Company match subsequent to the completion of the service requirement. Temporary employees who completed one year of service (1,000 hours of service in initial 12-months of employment or in any subsequent plan year) were eligible to participate in the Plan and receive a Company match subsequent to completion of the service requirement. Collective bargaining and leased employees are not eligible to participate in the Plan.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elected not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation and their contributions invested in a designated balance fund until changed by the participant.

Contributions: Effective July 1, 2016, any participant of the Plan may make tax-deferred or Roth contributions of 1% to 75% of compensation. Such contributions are limited to the maximum amount allowable as deductions pursuant to the Internal Revenue Code. Separate accounts are maintained for each participant.

Effective January 1, 2010, elective deferral percentages may be changed for each pay period.

The Companies may make discretionary matching contributions equal to a percentage of the tax-deferred and ROTH contributions made by each participant. The Companies elected to make total discretionary matching contributions at 50% up to 6% of eligible compensation. In addition, the Companies may, at their discretion, make a Profit Sharing contribution at the end of the Plan year. In order to participate in this contribution, the participant must have met the Plan's eligibility requirements for profit sharing by the end of the Plan year, must have completed 1,000 hours of service within the Plan year and must be employed at the end of the Plan year, unless termination of employment is due to retirement, death or disability. This contribution is allocated on a per-unit basis, with one unit awarded for every $100 of compensation and ten units awarded for each year of service. The Companies made no Profit Sharing contributions for 2025. Earnings of the funds are allocated daily to each participant's account in proportion that the balance in each participant's account as of the allocation date bears to the total of all accounts as of the last allocation date.

Rollover Contributions: The Plan provides for rollover contributions from other qualified retirement plans.

NOTE A--PLAN DESCRIPTION--Continued

Directed Investment Accounts: Each participant may elect to have contributions invested in the Vanguard Treasury Money Market Investor Fund, American Century Inflation Adjusted Bond R5 Fund, DFA US Small Cap Value I Fund, Dodge & Cox International Stock Fund X, Federated Hermes MTD Large Cap Value Fund, JP Morgan Large Cap Growth R6 Fund, MFS Value Fund R3, PIMCO Total Return Fund, T. Rowe Price Blue Chip Growth Fund, T. Rowe Price Mid-Cap Growth Fund, Vanguard Developed Markets Index Admiral Fund, Vanguard Explorer Admiral Fund, Vanguard Institutional Index I Fund, Vanguard Intermediate Term Treasury Admiral Fund, Vanguard Mid-Cap Growth Index Admiral Fund, Vanguard Mid-Cap Value Index Admiral Fund, Vanguard Mid-Cap Index Admiral Fund, Vanguard Small Cap Index Admiral Fund, Vanguard Target Retirement 2020 Fund, Vanguard Target Retirement 2025 Fund, Vanguard Target Retirement 2030 Fund, Vanguard Target Retirement 2035 Fund, Vanguard Target Retirement 2040 fund, Vanguard Target Retirement 2045 Fund, Vanguard Target Retirement 2050 Fund, Vanguard Target Retirement 2055 Fund, Vanguard Target Retirement 2060 Fund, Vanguard Target Retirement 2065 Fund, Vanguard Target Retirement 2070 Fund, Vanguard Target Retirement Income Fund, or OneAmerica Stable Value Z Fund Class I in 1% increments.

Participants should refer to a prospectus for a description of investment risk associated with each of the aforementioned funds. Participant investment elections may be changed daily.

Vesting: Participants are immediately vested in their pre-tax, Roth and catch-up contributions, all transfer and rollover contributions, and related investment income or loss, net of any allocation of administrative fees. The vesting schedule for the employer-matching and discretionary profit-sharing contributions (including forfeitures) and the earnings or losses thereon are based on years of continuous service according to the following schedule:

Years of Credited Service	Vested %
Less than 2 years	0%
3	100%

Participants also become fully vested upon death, attainment of normal retirement age (as defined by the Plan, age 57), or if the Plan is terminated. Participants who leave the Company before they are vested in the Company's contributions forfeit their non-vested portion.

Forfeited Accounts: At December 31, 2025 and 2024, forfeited nonvested accounts totaled $177,822 and $41,322, respectively. These accounts will first be used to reinstate accounts of terminated participants who have returned to employment and are entitled to reinstatement and then used to reduce the Companies' matching contributions for the Plan year immediately following the Plan year in which the forfeiture occurs. In 2025 the Companies' matching contributions are reduced by $0 from forfeited nonvested accounts.

Participant Accounts: Each participant's account is credited or debited with 1) the participant's contribution, including rollovers; 2) Company-matching contributions, if applicable; 3) Company discretionary profit-sharing contributions, if applicable; and 4) Plan earnings or losses thereon and any allocation of administrative expenses. Allocations of any discretionary profit-sharing contributions to participant accounts are based on participant eligible compensation. Plan earnings or losses are allocated pro rata within each investment option elected by the participant based upon the participant's account balance. The benefit to which a participant is entitled is the vested portion of the participant's account. All contributions to the Plan are deposited into the investment options selected by the participant.

Payment of Benefits: Benefits are equal to the value of the participant's vested account balance and are payable upon attaining retirement, death, termination of employment, becoming disabled (collectively a "termination distribution event"), or certain permitted in-service withdrawal events described below. The participant's vested account balance can be paid in the form of lump-sum, systematic withdrawal payments or rollover as designated by the participant or beneficiary. Accounts with balances less than $7,000 may be immediately distributed upon a termination distribution event without participant consent.

NOTE A--PLAN DESCRIPTION--Continued

A participant will automatically be 100% vested if termination of employment is due to normal retirement, death or disability. If a participant leaves one of the Companies for reasons other than death, or disability, the participant will be entitled to 100% of his or her tax deferred account, voluntary contribution account and rollover account, and the vested portion of his or her matching and Profit Sharing accounts.

Notes Receivable from Participants: The Plan permits participants to borrow up to the lesser of 50% of vested account balances or $50,000. The minimum loan amount is $1,000. Written approval is required for all residential loans. Each loan must be adequately secured, have a market rate of interest, and be repaid within five years unless used to purchase the borrower's primary residence. Outstanding loans at December 31, 2025 bear interest at rates ranging from 2.89% to 8.50% and mature at various dates through 2039. Interest income from participant loans approximated $171,000 in 2025.

Administrative Expenses: Certain administrative functions are performed by officers or employees of the Companies. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid directly by the Companies. During 2025, mutual fund expense fees and admin fees were renegotiated resulting in a rebate to the Plan of approximately $87,000. This amount will be used to pay future administrative fees.

Funding Policy: Employer Matching contributions and employee elective contributions accumulated through payroll deductions shall be paid to the trustee as of the earliest date on which contributions can reasonably be segregated from the employer's general assets, but in any event, within the time prescribed by law. Furthermore, any additional employer contributions which are allocable to participants' accounts for a Plan year shall be paid to the Plan no later than the twelve-month period immediately following the close of such Plan year.

Hardship Withdrawals: Withdrawals due to financial hardship are permitted with the approval of the trustee for the following reasons: medical expenses, purchase of primary residence, post-secondary tuition payment, eviction from or foreclosure on principal residence and other expenses creating a financial need, as provided in published IRS revenue rulings.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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 Plan's Retirement Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. See Note C for discussion of fair value measurements.

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

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. No allowance for credit losses has been recorded as of December 31, 2025 or 2024. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, 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.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

Contributions: Employer and employee contributions are accrued in the Plan year to which they relate.

Payment of Benefits: Benefit payments are recorded when paid.

Use of Estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Date of Management's Review of Subsequent Events: Plan management has evaluated subsequent events through October 12, 2026, the date which the financial statements were available to be issued.

NOTE C--FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are as 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 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 in the methodologies used at December 31, 2025 and 2024.

NOTE C--FAIR VALUE MEASUREMENTS--Continued

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

Collective Investment Trust (held in OneAmerica Stable Value Fund): Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. There are no unfunded commitments and participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner. The Fund consists primarily of a diversified portfolio of Stable Value Investment Contracts issued by life insurance companies, banks and other financial institutions, the performance of which may be predicated on underlying fixed income investments. The objective of the Fund is to provide preservation of capital, relatively stable returns consistent with its comparatively low risk profile, and liquidity for benefit responsive plan or participant payments.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

	Assets at Fair Value as of December 31, 2025			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 182,309,027	$ 0	$ 0	$ 182,309,027
Collective Investment Trust	0	7,382,361	0	7,382,361
Total assets in fair value hierarchy	$ 182,309,027	$ 7,382,361	$ 0	$ 189,691,388

	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 157,435,944	$ 0	$ 0	$ 157,435,944
Collective Investment Trust	0	7,721,920	0	7,721,920
Total assets in fair value hierarchy	$ 157,435,944	$ 7,721,920	$ 0	$ 165,157,864

Gains and losses included in changes in net assets available for benefits for the year ended December 31, 2025, are reported in net appreciation in fair value of investments.

The Plan's policy is to recognize transfers of investments into or 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, 2025, there were no transfers of investments into or out of Level 3.

NOTE D--RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Voya Financial ("Voya"), the Plan's record keeper, provides certain administrative services to the Plan pursuant to a service agreement between the Company and Voya. Voya receives revenue from Matrix Trust Company or its other affiliates or subcontractors for recordkeeping and other services it performs on behalf of mutual fund companies that offer investment options under the Plan. This revenue is used to offset certain amounts owed to Voya for its administrative services to the Plan.

If the revenue received by Voya from such mutual fund services provider exceeds the amount owed under the agreement, Voya remits the excess to the Plan's trust on a periodic basis. Such amounts may be applied to pay Plan administrative expenses or allocated to the accounts of the participants. The Plan or Plan Sponsor may make a payment to Voya for administrative expenses not covered by revenue sharing. Fees paid by the Plan for the investment management services approximated $212,000 for the year ended December 31, 2025.

NOTE E--PLAN TERMINATION

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

NOTE F--TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Company sponsor by a letter dated August 19, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination 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.

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

NOTE G--RISKS AND UNCERTAINTIES

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

NOTE H--CERTIFIED INVESTMENT INFORMATION

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including all 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 Matrix Trust Company, a qualified institution.

SUPPLEMENTAL INFORMATION

Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 56-0487311

Gregory Poole Equipment Company Retirement Savings and Profit Sharing Plan

Plan No.: 001

December 31, 2025

(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
	Cash	Cash	$ **	$ 19,772
	Vanguard	Vanguard Treasury Money Market Investor Fund	**	1,128,524
	American Century	American Century Inflation Adjusted Bond R5 Fund	**	2,701,187
	DFA Funds	DFA US Small Cap Value I Fund	**	2,583,038
	Dodge & Cox Funds	Dodge & Cox International Stock Fund X	**	7,053,309
	Federated Hermes	Federated Hermes MDT Large Cap Value Fund Class SS	**	196,944
	JP Morgan	JP Morgan Large Cap Growth R6 Fund	**	1,193,681
	MFS Funds	MFS Value Fund R3	**	8,657,764
	PIMCO Funds	PIMCO Total Return Institutional Fund	**	1,277,728
	T. Rowe Price Funds	T Rowe Price Blue Chip Growth Fund	**	20,680,578
	T. Rowe Price Funds	T Rowe Price Mid-Cap Growth Fund	**	8,965,353
	Vanguard Funds	Vanguard Developed Markets Index Admiral Fund	**	4,908,466
	Vanguard Funds	Vanguard Explorer Admiral Fund	**	7,382,630
	Vanguard Funds	Vanguard Institutional Index I Fund	**	12,564,748
	Vanguard Funds	Vanguard Intermediate Term Treasury Admiral Fund	**	2,781,955
	Vanguard Funds	Vanguard Mid-Cap Growth Index Admiral Fund	**	3,764
	Vanguard Funds	Vanguard Mid-Cap Value Index Admiral Fund	**	5,164,706
	Vanguard Funds	Vanguard Mid-Cap Index Admiral Fund	**	1,280,445
	Vanguard Funds	Vanguard Small Cap Index Admiral Fund	**	1,096,191
	Vanguard Funds	Vanguard Target Retirement 2020 Fund	**	2,099,929
	Vanguard Funds	Vanguard Target Retirement 2025 Fund	**	8,248,614
	Vanguard Funds	Vanguard Target Retirement 2030 Fund	**	16,129,169
	Vanguard Funds	Vanguard Target Retirement 2035 Fund	**	11,423,911
	Vanguard Funds	Vanguard Target Retirement 2040 Fund	**	9,970,024
	Vanguard Funds	Vanguard Target Retirement 2045 Fund	**	9,211,916
	Vanguard Funds	Vanguard Target Retirement 2050 Fund	**	10,822,539
	Vanguard Funds	Vanguard Target Retirement 2055 Fund	**	6,550,710
	Vanguard Funds	Vanguard Target Retirement 2060 Fund	**	10,329,580
	Vanguard Funds	Vanguard Target Retirement 2065 Fund	**	3,895,758
	Vanguard Funds	Vanguard Target Retirement 2070 Fund	**	1,542,555
	Vanguard Funds	Vanguard Target Retirement Income Fund	**	2,463,311
*	OneAmerica	OneAmerica Stable Value Z Fund Class I	**	7,382,361
	Participant loans	Interest rates ranging from 2.89% to 8.50% with various maturities through 2039	0	2,584,898
				$ 192,296,058

Note: This information has been summarized from information reported by the trustee of the Plan.

* Denotes party-in-interest

** Cost omitted for participant directed accounts

See independent auditor's report and accompanying notes to the financial statements.

Assets Held at End of Year

Gregory Poole Equipment Company Retirement Savings And Profit

a10186

CONSOLIDATED

Tax Number: 560487311

As of December 31, 2025

(a)	(b)		(c)	(d)	(e)
	IDENTITY OF ISSUE, BORROWER, LESSOR OR SIMILAR PARTY	**QUANTITY**	**DESCRIPTION OF INVESTMENT including maturity date, rate of interest, collateral, par or maturity value**	**COST**	**CURRENT VALUE**
	ASSETS				
	NON-INTEREST BEARING CASH				
	CASH	19,772.12	CASH	19,772.12	19,772.12
	TOTAL NON-INTEREST BEARING CASH			**19,772.12**	**19,772.12**
	GENERAL INVESTMENTS				
	Participant Loans				
	Deemed Loan	27,089.29	Deemed Loan	27,089.29	27,089.29
	Master Participant Loan	2,584,897.89	Master Participant Loan	2,584,897.89	2,584,897.89
	TotalParticipant Loans			**2,611,987.18**	**2,611,987.18**
	Value of Interest in Common / Collective Trusts				
	OneAmerica Stable Value Z	7,382,361.230	OneAmerica Stable Value Z	7,382,361.23	7,382,361.23
	TotalValue of Interest in Common / Collective Trusts			**7,382,361.23**	**7,382,361.23**
	Value of Interest in Registered Investment Companies				
	American Century Inflation Adjs Bond R5	255,794.215	American Century Inflation Adjs Bond	2,652,948.29	2,701,186.91
	DFA US Small Cap Value I	50,020.106	DFA US Small Cap Value I	2,416,785.94	2,583,038.27
	Dodge & Cox International Stock Fund X	428,512.091	Dodge & Cox International Stock Fund	5,558,040.67	7,053,309.02
	Federated Hermes MDT Large Cap Value Fund SS	5,680.543	Federated Hermes MDT Large Cap Value	191,689.84	196,944.43
	JPMorgan Large Cap Growth R6	13,809.363	JPMorgan Large Cap Growth R6	1,171,532.49	1,193,681.34
	MFS Value Fund R3	174,340.788	MFS Value Fund R3	8,440,915.57	8,657,763.53
	PIMCO Total Return Instl	144,213.076	PIMCO Total Return Instl	1,226,634.21	1,277,727.85
	T. Rowe Price Blue Chip Growth	98,329.108	T. Rowe Price Blue Chip Growth	18,506,035.77	20,680,577.99
	T. Rowe Price Mid-Cap Growth	92,198.199	T. Rowe Price Mid-Cap Growth	9,184,590.78	8,965,352.87
	Vanguard Developed Markets Index Admiral	244,567.302	Vanguard Developed Markets Index Adm	3,853,874.42	4,908,465.75
	Vanguard Explorer Adm	69,197.015	Vanguard Explorer Adm	7,399,123.46	7,382,629.53
	Vanguard Institutional Index I	22,758.927	Vanguard Institutional Index I	11,069,474.06	12,564,748.42
	Vanguard Interm-Term Treasury Adm	276,536.276	Vanguard Interm-Term Treasury Adm	2,698,634.67	2,781,954.94
	Vanguard Morningstar Mid-Cap Growth Index Fund Admiral Shares	31.325	Vanguard Morningstar Mid-Cap Growth I	3,836.37	3,764.33
	Vanguard Morningstar Mid-Cap Index Fund Admiral Shares	3,563.125	Vanguard Morningstar Mid-Cap Index Fu	1,172,523.87	1,280,444.60
	Vanguard Morningstar Mid-Cap Value Index Fund Admiral Shares	56,229.785	Vanguard Morningstar Mid-Cap Value In	4,732,836.99	5,164,705.75
	Vanguard Morningstar Small-Cap Index Fund Admiral Shares	8,870.293	Vanguard Morningstar Small-Cap Index	1,026,177.30	1,096,190.81
	Vanguard Target Retirement 2020 Inv	76,500.159	Vanguard Target Retirement 2020 Inv	2,035,115.93	2,099,929.36
	Vanguard Target Retirement 2025 Inv	413,464.388	Vanguard Target Retirement 2025 Inv	7,828,596.29	8,248,614.54
	Vanguard Target Retirement 2030 Inv	381,033.986	Vanguard Target Retirement 2030 Inv	14,567,518.49	16,129,168.63
	Vanguard Target Retirement 2035 Inv	417,235.630	Vanguard Target Retirement 2035 Inv	10,102,782.65	11,423,911.55
	Vanguard Target Retirement 2040 Inv	199,600.082	Vanguard Target Retirement 2040 Inv	8,743,697.86	9,970,024.10
	Vanguard Target Retirement 2045 Inv	265,167.408	Vanguard Target Retirement 2045 Inv	8,033,038.79	9,211,915.75
	Vanguard Target Retirement 2050 Inv	182,566.447	Vanguard Target Retirement 2050 Inv	9,370,756.72	10,822,538.98
	Vanguard Target Retirement 2055 Inv	99,013.151	Vanguard Target Retirement 2055 Inv	5,604,561.94	6,550,710.07
	Vanguard Target Retirement 2060 Inv	169,392.911	Vanguard Target Retirement 2060 Inv	8,865,421.23	10,329,579.71
	Vanguard Target Retirement 2065 Inv	97,320.957	Vanguard Target Retirement 2065 Inv	3,391,247.38	3,895,757.91
	Vanguard Target Retirement 2070 Fund	48,477.517	Vanguard Target Retirement 2070 Fund	1,365,644.41	1,542,554.59
	Vanguard Target Retirement Income Inv	177,599.972	Vanguard Target Retirement Income Inv	2,334,900.27	2,463,311.61
	Vanguard Treasury Money Market Investor	1,128,523.550	Vanguard Treasury Money Market Invest	1,128,523.55	1,128,523.55
	TotalValue of Interest in Registered Investment Companies			**164,677,460.20**	**182,309,026.69**
	TOTAL GENERAL INVESTMENTS			**174,671,808.61**	**192,303,375.10**
	TOTAL ASSETS			**174,691,580.73**	**192,323,147.22**
	TOTAL NET ASSETS			**174,691,580.73**	**192,323,147.22**

Gregory Poole Equipment Company
Retirement Savings and Profit Sharing Plan

Financial Statements as of December 31, 2025 and 2024
and for the Year Ended December 31, 2025 and
Independent Auditor's Report and Supplemental Information

Financial Statements and Supplemental Information

Gregory Poole Equipment Company Retirement Savings and Profit Sharing Plan

Year Ended December 31, 2025

Financial Statements

Independent Auditor's Report 1

Statements of Net Assets Available for Benefits 4

Statement of Changes in Net Assets Available for Benefits 5

Notes to Financial Statements 6

Supplemental Information

Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) 13

Note: Other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

Independent Auditor's Report

To the Administrative Committee of
the **Gregory Poole Equipment Company**
Retirement Savings and Profit Sharing Plan

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

We have performed audits of the accompanying financial statements of Gregory Poole Equipment Company Retirement Savings and 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.

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

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

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Gregory Poole Equipment Company Retirement Savings and 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 Gregory Poole Equipment Company Retirement Savings and 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.

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 Gregory Poole Equipment Company Retirement Savings and 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 Gregory Poole Equipment Company Retirement Savings and 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.

Other Matter—Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, 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 schedule 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 schedule, we evaluated whether the supplemental schedule, 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is 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).

Romer, Wiggins + Company, L.L.P.

Raleigh, North Carolina
October 12, 2026

Statements of Net Assets Available for Benefits

Gregory Poole Equipment Company Retirement Savings and Profit Sharing Plan

December 31, 2025 and 2024

	2025	2024
Assets:		
Cash	$ 34,129	$ 453,666
Investments at fair value (See Note C)	189,691,388	165,157,864
Total investments	189,725,517	165,611,530
Receivables:		
Notes receivable from participants	2,584,898	2,249,105
Total receivables	2,584,898	2,249,105
Total assets	192,310,415	167,860,635
Liabilities:		
Due to brokers, net	14,357	434,632
Total liabilities	14,357	434,632
Net assets available for benefits	$ 192,296,058	$ 167,426,003

See independent auditor's report and accompanying notes to the financial statements.

Statement of Changes in Net Assets Available for Benefits

Gregory Poole Equipment Company Retirement Savings and Profit Sharing Plan

Year Ended December 31, 2025

Additions:	
Investment income:	
Interest and dividend income	$ 7,223,342
Net appreciation in fair value of investments	19,494,791
Total investment income	26,718,133
Interest income on notes receivable from participants	170,504
Other income	86,742
Contributions:	
Employer	3,784,805
Participants	9,923,778
Rollovers	1,122,988
Total contributions	14,831,571
Total additions	41,806,950
Deductions:	
Benefits paid to participants	16,725,105
Administrative expenses	211,790
Total deductions	16,936,895
Net increase	24,870,055
Net assets available for benefits:	
Beginning of year	167,426,003
End of year	$ 192,296,058

See independent auditor's report and accompanying notes to the financial statements.

NOTE A--PLAN DESCRIPTION

General: The Gregory Poole Equipment Company Retirement Savings and Profit Sharing Plan (the "Plan") is a defined contribution plan established for the benefit of employees of Gregory Poole Equipment Company and Panther Summit Industries, Inc. ("the Companies"). Effective December 17, 2021, the Plan was amended to exclude employees of Advanced Handling Systems, LLC, (AHS, LLC) to participate in the Plan. The Plan was amended and restated effective January 1, 1997, pursuant to Section 401(a) of the Internal Revenue Code. Effective January 1, 2002 the plan was amended, pursuant to the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001. Effective December 29, 2010 the Plan was amended, pursuant to the provisions of the Hereos Earnings Assistance and Relief Act of 2008 and the Worker, Retiree, and Employer Recovery Act of 2008. The plan was restated effective April 15, 2016. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility: Effective June 1, 2023, employees who have completed at least one hour of service during the first 30 consecutive days of employment are eligible to participate in the Plan and are eligible to receive a Company match on the date the employee satisfies the eligibility condition. Temporary employees' eligibility requirements were unchanged with this amendment. Prior to June 1, 2023, a full-time or part-time employee who completed one hour of service during the first 90 consecutive days of employment were eligible for enrollment and were eligible to receive a Company match subsequent to the completion of the service requirement. Temporary employees who completed one year of service (1,000 hours of service in initial 12-months of employment or in any subsequent plan year) were eligible to participate in the Plan and receive a Company match subsequent to completion of the service requirement. Collective bargaining and leased employees are not eligible to participate in the Plan.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elected not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation and their contributions invested in a designated balance fund until changed by the participant.

Contributions: Effective July 1, 2016, any participant of the Plan may make tax-deferred or Roth contributions of 1% to 75% of compensation. Such contributions are limited to the maximum amount allowable as deductions pursuant to the Internal Revenue Code. Separate accounts are maintained for each participant.

Effective January 1, 2010, elective deferral percentages may be changed for each pay period.

The Companies may make discretionary matching contributions equal to a percentage of the tax-deferred and ROTH contributions made by each participant. The Companies elected to make total discretionary matching contributions at 50% up to 6% of eligible compensation. In addition, the Companies may, at their discretion, make a Profit Sharing contribution at the end of the Plan year. In order to participate in this contribution, the participant must have met the Plan's eligibility requirements for profit sharing by the end of the Plan year, must have completed 1,000 hours of service within the Plan year and must be employed at the end of the Plan year, unless termination of employment is due to retirement, death or disability. This contribution is allocated on a per-unit basis, with one unit awarded for every $100 of compensation and ten units awarded for each year of service. The Companies made no Profit Sharing contributions for 2025. Earnings of the funds are allocated daily to each participant's account in proportion that the balance in each participant's account as of the allocation date bears to the total of all accounts as of the last allocation date.

Rollover Contributions: The Plan provides for rollover contributions from other qualified retirement plans.

NOTE A--PLAN DESCRIPTION--Continued

Directed Investment Accounts: Each participant may elect to have contributions invested in the Vanguard Treasury Money Market Investor Fund, American Century Inflation Adjusted Bond R5 Fund, DFA US Small Cap Value I Fund, Dodge & Cox International Stock Fund X, Federated Hermes MTD Large Cap Value Fund, JP Morgan Large Cap Growth R6 Fund, MFS Value Fund R3, PIMCO Total Return Fund, T. Rowe Price Blue Chip Growth Fund, T. Rowe Price Mid-Cap Growth Fund, Vanguard Developed Markets Index Admiral Fund, Vanguard Explorer Admiral Fund, Vanguard Institutional Index I Fund, Vanguard Intermediate Term Treasury Admiral Fund, Vanguard Mid-Cap Growth Index Admiral Fund, Vanguard Mid-Cap Value Index Admiral Fund, Vanguard Mid-Cap Index Admiral Fund, Vanguard Small Cap Index Admiral Fund, Vanguard Target Retirement 2020 Fund, Vanguard Target Retirement 2025 Fund, Vanguard Target Retirement 2030 Fund, Vanguard Target Retirement 2035 Fund, Vanguard Target Retirement 2040 fund, Vanguard Target Retirement 2045 Fund, Vanguard Target Retirement 2050 Fund, Vanguard Target Retirement 2055 Fund, Vanguard Target Retirement 2060 Fund, Vanguard Target Retirement 2065 Fund, Vanguard Target Retirement 2070 Fund, Vanguard Target Retirement Income Fund, or OneAmerica Stable Value Z Fund Class I in 1% increments.

Participants should refer to a prospectus for a description of investment risk associated with each of the aforementioned funds. Participant investment elections may be changed daily.

Vesting: Participants are immediately vested in their pre-tax, Roth and catch-up contributions, all transfer and rollover contributions, and related investment income or loss, net of any allocation of administrative fees. The vesting schedule for the employer-matching and discretionary profit-sharing contributions (including forfeitures) and the earnings or losses thereon are based on years of continuous service according to the following schedule:

Years of Credited Service	Vested %
Less than 2 years	0%
3	100%

Participants also become fully vested upon death, attainment of normal retirement age (as defined by the Plan, age 57), or if the Plan is terminated. Participants who leave the Company before they are vested in the Company's contributions forfeit their non-vested portion.

Forfeited Accounts: At December 31, 2025 and 2024, forfeited nonvested accounts totaled $177,822 and $41,322, respectively. These accounts will first be used to reinstate accounts of terminated participants who have returned to employment and are entitled to reinstatement and then used to reduce the Companies' matching contributions for the Plan year immediately following the Plan year in which the forfeiture occurs. In 2025 the Companies' matching contributions are reduced by $0 from forfeited nonvested accounts.

Participant Accounts: Each participant's account is credited or debited with 1) the participant's contribution, including rollovers; 2) Company-matching contributions, if applicable; 3) Company discretionary profit-sharing contributions, if applicable; and 4) Plan earnings or losses thereon and any allocation of administrative expenses. Allocations of any discretionary profit-sharing contributions to participant accounts are based on participant eligible compensation. Plan earnings or losses are allocated pro rata within each investment option elected by the participant based upon the participant's account balance. The benefit to which a participant is entitled is the vested portion of the participant's account. All contributions to the Plan are deposited into the investment options selected by the participant.

Payment of Benefits: Benefits are equal to the value of the participant's vested account balance and are payable upon attaining retirement, death, termination of employment, becoming disabled (collectively a "termination distribution event"), or certain permitted in-service withdrawal events described below. The participant's vested account balance can be paid in the form of lump-sum, systematic withdrawal payments or rollover as designated by the participant or beneficiary. Accounts with balances less than $7,000 may be immediately distributed upon a termination distribution event without participant consent.

NOTE A--PLAN DESCRIPTION--Continued

A participant will automatically be 100% vested if termination of employment is due to normal retirement, death or disability. If a participant leaves one of the Companies for reasons other than death, or disability, the participant will be entitled to 100% of his or her tax deferred account, voluntary contribution account and rollover account, and the vested portion of his or her matching and Profit Sharing accounts.

Notes Receivable from Participants: The Plan permits participants to borrow up to the lesser of 50% of vested account balances or $50,000. The minimum loan amount is $1,000. Written approval is required for all residential loans. Each loan must be adequately secured, have a market rate of interest, and be repaid within five years unless used to purchase the borrower's primary residence. Outstanding loans at December 31, 2025 bear interest at rates ranging from 2.89% to 8.50% and mature at various dates through 2039. Interest income from participant loans approximated $171,000 in 2025.

Administrative Expenses: Certain administrative functions are performed by officers or employees of the Companies. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid directly by the Companies. During 2025, mutual fund expense fees and admin fees were renegotiated resulting in a rebate to the Plan of approximately $87,000. This amount will be used to pay future administrative fees.

Funding Policy: Employer Matching contributions and employee elective contributions accumulated through payroll deductions shall be paid to the trustee as of the earliest date on which contributions can reasonably be segregated from the employer's general assets, but in any event, within the time prescribed by law. Furthermore, any additional employer contributions which are allocable to participants' accounts for a Plan year shall be paid to the Plan no later than the twelve-month period immediately following the close of such Plan year.

Hardship Withdrawals: Withdrawals due to financial hardship are permitted with the approval of the trustee for the following reasons: medical expenses, purchase of primary residence, post-secondary tuition payment, eviction from or foreclosure on principal residence and other expenses creating a financial need, as provided in published IRS revenue rulings.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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 Plan's Retirement Plan Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. See Note C for discussion of fair value measurements.

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

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. No allowance for credit losses has been recorded as of December 31, 2025 or 2024. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, 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.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

Contributions: Employer and employee contributions are accrued in the Plan year to which they relate.

Payment of Benefits: Benefit payments are recorded when paid.

Use of Estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Date of Management's Review of Subsequent Events: Plan management has evaluated subsequent events through October 12, 2026, the date which the financial statements were available to be issued.

NOTE C--FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under FASB ASC 820 are as 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 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 in the methodologies used at December 31, 2025 and 2024.

NOTE C--FAIR VALUE MEASUREMENTS--Continued

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

Collective Investment Trust (held in OneAmerica Stable Value Fund): Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. There are no unfunded commitments and participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner. The Fund consists primarily of a diversified portfolio of Stable Value Investment Contracts issued by life insurance companies, banks and other financial institutions, the performance of which may be predicated on underlying fixed income investments. The objective of the Fund is to provide preservation of capital, relatively stable returns consistent with its comparatively low risk profile, and liquidity for benefit responsive plan or participant payments.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

	Assets at Fair Value as of December 31, 2025			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 182,309,027	$ 0	$ 0	$ 182,309,027
Collective Investment Trust	0	7,382,361	0	7,382,361
Total assets in fair value hierarchy	$ 182,309,027	$ 7,382,361	$ 0	$ 189,691,388

	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 157,435,944	$ 0	$ 0	$ 157,435,944
Collective Investment Trust	0	7,721,920	0	7,721,920
Total assets in fair value hierarchy	$ 157,435,944	$ 7,721,920	$ 0	$ 165,157,864

Gains and losses included in changes in net assets available for benefits for the year ended December 31, 2025, are reported in net appreciation in fair value of investments.

The Plan's policy is to recognize transfers of investments into or 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, 2025, there were no transfers of investments into or out of Level 3.

NOTE D--RELATED PARTY TRANSACTIONS AND PARTY IN INTEREST TRANSACTIONS

Voya Financial ("Voya"), the Plan's record keeper, provides certain administrative services to the Plan pursuant to a service agreement between the Company and Voya. Voya receives revenue from Matrix Trust Company or its other affiliates or subcontractors for recordkeeping and other services it performs on behalf of mutual fund companies that offer investment options under the Plan. This revenue is used to offset certain amounts owed to Voya for its administrative services to the Plan.

If the revenue received by Voya from such mutual fund services provider exceeds the amount owed under the agreement, Voya remits the excess to the Plan's trust on a periodic basis. Such amounts may be applied to pay Plan administrative expenses or allocated to the accounts of the participants. The Plan or Plan Sponsor may make a payment to Voya for administrative expenses not covered by revenue sharing. Fees paid by the Plan for the investment management services approximated $212,000 for the year ended December 31, 2025.

NOTE E--PLAN TERMINATION

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

NOTE F--TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Company sponsor by a letter dated August 19, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination 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.

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

NOTE G--RISKS AND UNCERTAINTIES

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

NOTE H--CERTIFIED INVESTMENT INFORMATION

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including all 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 Matrix Trust Company, a qualified institution.

SUPPLEMENTAL INFORMATION

Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 56-0487311

Gregory Poole Equipment Company Retirement Savings and Profit Sharing Plan

Plan No.: 001

December 31, 2025

(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
	Cash	Cash	$ **	$ 19,772
	Vanguard	Vanguard Treasury Money Market Investor Fund	**	1,128,524
	American Century	American Century Inflation Adjusted Bond R5 Fund	**	2,701,187
	DFA Funds	DFA US Small Cap Value I Fund	**	2,583,038
	Dodge & Cox Funds	Dodge & Cox International Stock Fund X	**	7,053,309
	Federated Hermes	Federated Hermes MDT Large Cap Value Fund Class SS	**	196,944
	JP Morgan	JP Morgan Large Cap Growth R6 Fund	**	1,193,681
	MFS Funds	MFS Value Fund R3	**	8,657,764
	PIMCO Funds	PIMCO Total Return Institutional Fund	**	1,277,728
	T. Rowe Price Funds	T Rowe Price Blue Chip Growth Fund	**	20,680,578
	T. Rowe Price Funds	T Rowe Price Mid-Cap Growth Fund	**	8,965,353
	Vanguard Funds	Vanguard Developed Markets Index Admiral Fund	**	4,908,466
	Vanguard Funds	Vanguard Explorer Admiral Fund	**	7,382,630
	Vanguard Funds	Vanguard Institutional Index I Fund	**	12,564,748
	Vanguard Funds	Vanguard Intermediate Term Treasury Admiral Fund	**	2,781,955
	Vanguard Funds	Vanguard Mid-Cap Growth Index Admiral Fund	**	3,764
	Vanguard Funds	Vanguard Mid-Cap Value Index Admiral Fund	**	5,164,706
	Vanguard Funds	Vanguard Mid-Cap Index Admiral Fund	**	1,280,445
	Vanguard Funds	Vanguard Small Cap Index Admiral Fund	**	1,096,191
	Vanguard Funds	Vanguard Target Retirement 2020 Fund	**	2,099,929
	Vanguard Funds	Vanguard Target Retirement 2025 Fund	**	8,248,614
	Vanguard Funds	Vanguard Target Retirement 2030 Fund	**	16,129,169
	Vanguard Funds	Vanguard Target Retirement 2035 Fund	**	11,423,911
	Vanguard Funds	Vanguard Target Retirement 2040 Fund	**	9,970,024
	Vanguard Funds	Vanguard Target Retirement 2045 Fund	**	9,211,916
	Vanguard Funds	Vanguard Target Retirement 2050 Fund	**	10,822,539
	Vanguard Funds	Vanguard Target Retirement 2055 Fund	**	6,550,710
	Vanguard Funds	Vanguard Target Retirement 2060 Fund	**	10,329,580
	Vanguard Funds	Vanguard Target Retirement 2065 Fund	**	3,895,758
	Vanguard Funds	Vanguard Target Retirement 2070 Fund	**	1,542,555
	Vanguard Funds	Vanguard Target Retirement Income Fund	**	2,463,311
*	OneAmerica	OneAmerica Stable Value Z Fund Class I	**	7,382,361
	Participant loans	Interest rates ranging from 2.89% to 8.50% with various maturities through 2039	0	2,584,898
				$ 192,296,058

Note: This information has been summarized from information reported by the trustee of the Plan.

* Denotes party-in-interest

** Cost omitted for participant directed accounts

See independent auditor's report and accompanying notes to the financial statements.