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
- [ ] 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
S&P USA VENTILATION SYSTEMS, LLC 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/1984

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)
S&P USA VENTILATION SYSTEMS, LLC

6393 POWERS AVE
JACKSONVILLE, FL 32217

2b Employer Identification Number (EIN)
59-3101569

2c Plan Sponsor's telephone number
904-731-4711

2d Business code (see instructions)
333410

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	KEVIN CHEEZUM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	157
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)**	143
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	149
b	Retired or separated participants receiving benefits	**6b**	4
c	Other retired or separated participants entitled to future benefits	**6c**	7
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	160
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	160
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)**	101
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)**	92
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2F 2G 2J 2K 2R 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 0
- **(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	**B** Three-digit plan number (PN) ▶	
S&P USA VENTILATION SYSTEMS, LLC 401(K) PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
S&P USA VENTILATION SYSTEMS, LLC	59-3101569	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

NESTEGGS RETIREMENT PLAN SVCS, INC.

59-3664112

(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 28 31 51 64	N/A	29298	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE 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
S&P USA VENTILATION SYSTEMS, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
S&P USA VENTILATION SYSTEMS, LLC

D Employer Identification Number (EIN)
59-3101569

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: MORLEY STABLE VALUE

b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST

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)
93-6274329-001	C	0

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

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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
S&P USA VENTILATION SYSTEMS, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
S&P USA VENTILATION SYSTEMS, LLC

D Employer Identification Number (EIN)
59-3101569

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	22731	0
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)	126442	153034
(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)	165243	132746
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3872131	4191607
(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	4186547	4477387
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	4186547	4477387

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)	202631	
(B) Participants	2a(1)(B)	367201	
(C) Others (including rollovers)	2a(1)(C)	3000	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		572832
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2267	
(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)	9618	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		11885
(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)	109701	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		109701
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		550568
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1244986
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	924848	
(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)		924848
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	29298	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		29298
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		954146
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		290840
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unmodified **(2)** [ ] Qualified **(3)** [X] 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: RALSTON & COMPANY, PA CPA **(2)** EIN: 59-1514060

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		131151
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
S&P USA VENTILATION SYSTEMS, LLC 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
S&P USA VENTILATION SYSTEMS, LLC

D Employer Identification Number (EIN)
59-3101569

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): 59-3664112

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 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703209A .

S&P USA Ventilation Systems, LLC 401(k) Plan

Reports on Audits of Financial Statements and Supplemental Schedule as of December 31, 2025 and 2024 and for the year ended December 31, 2025

S&P USA Ventilation Systems, LLC 401(k) Plan
Table of Contents

	Page
Independent Auditor's Report	1
Financial Statements:	
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to the Financial Statements	7
Supplemental Schedule:	
Schedule H, line 4i – Schedule of Assets (Held at End of Year)	19
Schedule H, line 4j – Schedule of Reportable Transactions	21

RALSTON & COMPANY
certified public accountants

KEVIN M. FRITZ
JON E. CORNAIRE
MICHAEL R. RITCH
GREGORY S. LACINA

ROBERT E. RALSTON
(1921 - 1986)
BERT J. PITTMAN, JR.
(1944 - 2019)
R. BRUCE SHEALY
(RETIRED)

INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of
S&P USA Ventilation Systems, LLC 401(k) Plan
Jacksonville, Florida

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

We have performed audits of the financial statements of S&P USA Ventilation Systems, LLC 401(k) 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 S&P USA Ventilation Systems, LLC 401(k) 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 Charles Schwab Trust Bank 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.

Management has obtained certifications from Charles Schwab Trust Bank 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 7 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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of S&P USA Ventilation Systems, LLC 401(k) 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 S&P USA Ventilation Systems, LLC 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, we:

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of S&P USA Ventilation Systems, LLC 401(k) 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 S&P USA Ventilation Systems, LLC 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of the year ended December 31, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are

presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Ralston : Company

October 15, 2026

S&P USA Ventilation Systems, LLC 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2025 and 2024

	2025	2024
Assets		
Investments		
Investments, at fair value	$ 4,344,641	$ 4,021,304
Receivables		
Notes receivable from participants	132,746	165,243
Total assets	$ 4,477,387	$ 4,186,547
Net assets available for benefits	$ 4,477,387	$ 4,186,547

See accompanying notes to the financial statements.

S&P USA Ventilation Systems, LLC 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the year ended December 31, 2025

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 550,568
Dividends and interest	111,968
Total investment loss	662,536
Interest income on notes receivable from participants	9,618
Contributions:	
Participants'	370,201
Employer's	202,631
Total contributions	572,832
Total additions	1,244,986
Deductions from net assets attributed to:	
Benefits paid to participants	924,848
Administrative expense	29,298
Total deductions	954,146
Net increase	290,840
Net assets available for benefits:	
Beginning of the year	4,186,547
End of the year	$ 4,477,387

See accompanying notes to the financial statements.

1. Description of Plan

The following description of the S&P USA Ventilation Systems, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of S&P USA Ventilation Systems, LLC (the "Company") who have attained the age of 18. The Company's management serves as administrator, Charles Schwab Trust Bank ("Schwab") is the trustee and custodian thereafter, and the Plan's record keeper is Nest Eggs Retirement Plan Services, Inc. ("Nest Eggs"). Nest Eggs acts as the Plan's third-party administrator (the "TPA"). The Plan Committee is responsible for the oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Contributions

Each year, the Plan allows participants to make pretax and Roth contributions up to 100% of their eligible compensation, as defined in the Plan, but participants cannot exceed the maximum limits set by the Internal Revenue Service. Participants may also contribute amounts representing rollover distributions from other qualified defined benefit or contribution plans. The Company may make matching contributions equal to a discretionary percentage of the participant's elective deferral. During 2025 and 2024, the Company matched 100% of participant contributions up to 4% of eligible compensation.

Participant Account

Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution, (b) Plan earnings, and (c) charged with withdrawals and administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined in the Plan document. Participants may choose to invest their accounts in one or more funds established by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contributions and related earnings is based on years of continuous service. Participants need to work at least 1,000 hours during the year to be credited with a year of service. Once a participant completes two years of service, he or she becomes 20 percent vested. Thereafter, participants earn 20 percent per year and are 100 percent vested after six years of credited service.

Notes Receivable from Participants

Participants may borrow from their fund accounts up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's vested account and bear interest at rates commensurate with local prevailing rates as determined quarterly by the Plan Administrator. Loan terms have a minimum of one year and may not exceed five years, unless the loan is used for the purchase of a primary residence. No more than one loan may be

outstanding at a time for a participant and loans may not be consolidated or refinanced. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits
On termination of service due to death, disability, retirement or termination, a participant (or beneficiary) may elect to receive the value of the vested interest in his or her account as a lump-sum distribution. Participants may not withdraw their contributions until they obtain age 59 ½ years, prove a financial hardship under specific circumstances, or terminate employment or any reason including death or disability. In the event of a financial hardship withdrawal, the participant is precluded from making contributions to the Plan for six months following the distribution.

Forfeited Accounts
At December 31, 2025, there were no forfeited non-vested accounts. Forfeitures, if any, will be used to reduce future employer contributions.

Investment Options
Upon enrollment in the Plan, a participant may choose several investment options, which are offered through Vanguard. Those investment options consist of money market funds and mutual funds.

2. Summary of Significant Accounting Policies

Date of Management's Review
Subsequent events were evaluated through October 15, 2026, which is the date the financial statements were available to be issued.

Basis of Accounting
The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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

Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are reclassified as distributions based upon the terms of the Plan. Interest income on notes receivable from participants is recorded when it is earned. As of December 31, 2025 and 2024, no allowance for credit losses has been recorded.

Investment Valuation and Income Recognition
The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

Excess Contributions Payable
The Plan is required to return contributions received during the plan year in excess of the Internal Revenue Code limits.

Payment of Benefits
Benefits are recorded when paid.

Administrative Expenses
The majority of administrative expenses are paid by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Income Taxes
The Plan adopted a volume submitter plan document sponsored by Nest Eggs. The Internal Revenue Service has determined and informed Nest Eggs by letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan is a qualified plan as described in Section 401(a) of the Internal Revenue Code and is therefore exempt from federal and state income taxes. Income generated by activities that would be considered unrelated to the Plan's purpose would be subject to tax, which if incurred, would be recognized as a current expense. No such tax has been recognized as of December 31, 2025.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The federal annual returns of the Plan for 2023 through 2025 are subject to examination by the IRS, generally three years from the date they were filed.

3. Investments

The following table presents fair value of investments available for benefits at December 31, 2025 and 2024:

	2025	2024
Money market funds	$ 153,034	$ 126,442
Un-invested cash	-	22,731
Mutual Funds:		
Large Blend	1,190,428	1,167,840
Target Date	663,697	673,305
Global Bond USD Hedged	571,329	522,755
Intermediate Core Bond	412,319	364,552
Foreign Large Blend	313,990	248,130
Mid Cap Value	195,416	207,261
Equity Precious Metals	191,375	78,081
Diversified Emerging Markets	171,404	132,007
Small Value	116,988	3,261
Foreign Small/Mid Value	72,668	61,899
Global Large-Stock Value	47,139	34,403
Global Real Estate	38,770	33,246
Large Growth	33,810	97,492
Technology	28,565	2,673
Allocation 70% to 85% Equity	23,821	15,593
Industrial	22,566	-
Long Term Bond	21,236	2
Short Term Bond	12,735	36,277
Equity Energy	6,630	19,746
Large Value	6,178	11,955
Small Growth	5,773	18,970
Health	5,503	70,867
Utilities	5,424	2,928
Mid Cap Blend	5,161	-
Mid Cap Growth	4,601	3,418
Inflation-Protected Bond	4,420	9,705
Communications	4,320	1,661
Natural Resources	3,696	2,517
Consumer Defense	3,153	2,299
Small Blend	2,569	-
Foreign Large Growth	1,778	29,706
High Yield Bond	1,576	154

Financial	1,545	-
Foreign Large Value	1,005	777
Corporate Bond	11	12,737
Long Government	8	4,872
Diversified Pacific Asia	-	1,042
	$ 4,344,641	$ 4,021,304

During 2025, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $550,568 as follows:

Mutual Funds:	
Large Blend	142,394
Target Date	102,199
Equity Precious Metals	85,568
Foreign Large Blend	72,492
Diversified Emerging Markets	33,793
Small Value	22,341
Foreign Small/Mid Value	19,319
Global Large-Stock Value	19,222
Mid Cap Value	19,180
Intermediate Core Bond	11,994
Global Bond USD Hedged	8,366
Technology	5,362
Allocation 70% to 85% Equity	2,654
Foreign Large Growth	2,357
Industrial	2,181
Global Real Estate	1,242
Large Value	837
Communications	706
Equity Energy	641
Utilities	459
Diversified Pacific Asia	431
Mid Cap Growth	330
Natural Resources	315
Short Term Bond	291
Inflation-Protected Bond	228
Long Term Bond	204
Corporate Bond	117

Foreign Large Value	79
High Yield Bond	6
Financial	(20)
Consumer Defense	(23)
Long Government	(37)
Small Blend	(42)
Mid Cap Blend	(69)
Health	(1,420)
Large Growth	(1,519)
Small Growth	(1,610)
	$ 550,568

4. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Investments measured at fair value using Net Asset Value (NAV) per share practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in the tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

The Plan uses the NAV to determine the fair value of mutual funds which: (a) do not have a readily determinable fair value and (b) prepare their financial statements consistent with measurement principles of an investment company or have the attributes of an investment company.

The following table presents the financial instruments carried at fair value as of December 31, 2025 and 2024:

		Fair Value at Reporting Date Using:		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
December 31, 2025				
Money market funds	$ 153,034	$ 153,034	$ -	$ -
Investments at net asset values				
Mutual Funds:				
Large Blend	$ 1,190,428	$ -	$ -	$ -
Target Date	663,697	-	-	-
Global Bond USD Hedged	571,329	-	-	-
Intermediate Core Bond	412,319	-	-	-
Foreign Large Blend	313,990	-	-	-
Mid Cap Value	195,416	-	-	-
Equity Precious Metals	191,375	-	-	-
Diversified Emerging Marke	171,404	-	-	-
Small Value	116,988	-	-	-
Foreign Small/Mid Value	72,668	-	-	-
Global Large-Stock Value	47,139	-	-	-
Global Real Estate	38,770	-	-	-
Large Growth	33,810	-	-	-
Technology	28,565	-	-	-
Allocation 70% to 85% Equi	23,821	-	-	-
Industrial	22,566	-	-	-
Long Term Bond	21,236	-	-	-
Short Term Bond	12,735	-	-	-
Equity Energy	6,630	-	-	-
Large Value	6,178	-	-	-
Small Growth	5,773	-	-	-
Health	5,503	-	-	-
Utilities	5,424	-	-	-
Mid Cap Blend	5,161	-	-	-
Mid Cap Growth	4,601	-	-	-
Inflation-Protected Bond	4,420	-	-	-
Communications	4,320	-	-	-
Natural Resources	3,696	-	-	-

Consumer Defense	3,153	-	-	-
Small Blend	2,569	-	-	-
Foreign Large Growth	1,778	-	-	-
High Yield Bond	1,576	-	-	-
Financial	1,545			
Foreign Large Value	1,005			
Corporate Bond	11			
Long Government	8	-	-	-
	$ 4,344,641	$ 153,034	$ -	$ -

		Fair Value at Reporting Date Using:		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
December 31, 2024				
Money market funds	$ 126,442	$ 126,442	$ -	$ -
Un-invested cash	22,731	22,731	-	-
Investments at net asset values				
Mutual Funds:				
Large Blend	$ 1,167,840	$ -	$ -	$ -
Target Date	673,305	-	-	-
Global Bond USD Hedged	522,755	-	-	-
Intermediate Core Bond	364,552	-	-	-
Foreign Large Blend	248,130	-	-	-
Mid Cap Value	207,261	-	-	-
Diversified Emerging Marke	132,007	-	-	-
Large Growth	97,492	-	-	-
Equity Precious Metals	78,081	-	-	-
Health	70,867	-	-	-
Foreign Small/Mid Value	61,899	-	-	-
Short Term Bond	36,277	-	-	-
Global Large-Stock Value	34,403	-	-	-
Global Real Estate	33,246	-	-	-
Foreign Large Growth	29,706	-	-	-
Equity Energy	19,746	-	-	-
Small Growth	18,970	-	-	-
Allocation 70% to 85% Equi	15,593	-	-	-

Corporate Bond	12,737	-	-	-
Large Value	11,955	-	-	-
Inflation-Protected Bond	9,705	-	-	-
Long Government	4,872	-	-	-
Mid Cap Growth	3,418	-	-	-
Small Value	3,261	-	-	-
Utilities	2,928	-	-	-
Technology	2,673	-	-	-
Natural Resources	2,517	-	-	-
Consumer Defense	2,299	-	-	-
Communications	1,661	-	-	-
Diversified Pacific Asia	1,042	-	-	-
Foreign Large Value	777	-	-	-
High Yield Bond	154	-	-	-
Long Term Bond	2	-	-	-
	$ 4,021,304	$ 149,173	$ -	$ -

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements
The Plan provides an investment option to invest in money market funds with Charles Schwab. Money market funds are valued at the closing price reported on the active market on which the individual securities are traded.

Level 2 Fair Value Measurements
The fair value of certain corporate bonds and common trust funds for which quoted market prices are not available are valued based on yields currently available on comparable securities of issuers with similar credit ratings. Investments in certain restricted common stocks are valued at the quoted market price of the issuer's unrestricted common stock less an appropriate discount. The fair value of the certificates of deposit is based on amortized cost or original cost-plus accrued interest.

5. Related Party and Party-In-Interest Transactions

Certain Plan investments are shares of money market that are managed by Charles Schwab. The value of these investments were $153,034 and $126,442 as of December 31, 2025 and 2024. Notes receivable from participants qualify as exempt party-in-interest transactions.

Nest Eggs provides certain administrative services to the Plan pursuant to an agreement between the Company and Nest Eggs. Nest Eggs receives revenue from mutual fund service providers for services Nest Eggs provides to the funds.

The Plan or Plan sponsor may make a payment to Nest Eggs for administrative expenses. Fees paid by the Plan for administrative services amounted to $29,298 and $30,019 for the year ended December 31, 2025 and 2024.

6. 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 will become 100% vested in their Company contributions.

7. Information Certified by the Plan's Custodian

The investments included in the statements of net assets available for benefits as of December 31, 2025 and 2024, and the net appreciation in fair value of investments, interest and dividends included in the statement of changes in net assets available for benefits for the year ended December 31, 2025 have been derived from information certified as complete and accurate by Charles Schwab Trust Bank, trustee of the Plan, in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

The trustees of the Plan hold the Plan's investment assets and execute investment transactions. Financial information related to those assets is included in the accompanying financial statements and supplemental schedule, and such information has been derived from reports prepared and certified by the trustees.

Information provided by the trustees, which has not been audited by independent accountants, is summarized below:

	2025
Assets:	
Investments	$ 4,344,641
Notes receivable from participants	132,746
	$ 4,477,387

	2025
Investment income	$ 550,568
Dividends and interest	111,968
Interest on participant loans	9,618
Contributions	572,832
	1,244,986
Benefits paid to participants	924,848
Administrative expenses	29,298
	954,146
	$ 290,840

Any differences between the foregoing information and information included in the financial statements and supplemental schedule result primarily from financial statement accruals, and classification differences.

8. Risks and Uncertainties

Investment Securities

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 statements of net assets available for benefits.

9. Contingencies

ERISA requires that the Plan maintain continuous coverage under a fidelity bond, equal to the lesser of 10% of the funds handled or $500,000. The Plan had sufficient coverage in place during the year, thus fulfilling ERISA's requirement.

Supplemental Schedule

S&P USA Ventilation Systems, LLC 401(k) Plan
EIN: 59-3101569
Plan Number: 001
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2025

(a)	(b)	(c)	(d)	(e)
Party-in-interest	Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost**	Current Value
Cash				$ -
Money market funds:				
*	Charles Schwab	Schwab Bank Savings		153,034
Mutual funds:				
	Dimensional Fund Advisors	Emerging Markets Core Equity		81,906
	Dimensional Fund Advisors	Emerging Markets Value		81,433
	Dimensional Fund Advisors	Emerging Markets Small Cap		1,424
	Dimensional Fund Advisors	Five-Year Global Fixed Income		12,880
	Dimensional Fund Advisors	Global Real Estate		38,770
	Dimensional Fund Advisors	Global Core Plus Fixed Income		547,196
	Dimensional Fund Advisors	International Core Equity		239,285
	Dimensional Fund Advisors	International High Profitability		63,524
	Dimensional Fund Advisors	International Small Cap Value		7,887
	Dimensional Fund Advisors	International Vector Equity		64,781
	Dimensional Fund Advisors	Investment Grade Portfolio		381,845
	Dimensional Fund Advisors	Targeted Credit Institutional		12,713
	Dimensional Fund Advisors	Two Year Global Fixed Income		3,938
	Dimensional Fund Advisors	US Core Equity		949,533
	Dimensional Fund Advisors	US High Relative Profit		186,680
	Dimensional Fund Advisors	US Large Company Portfolio		2,111
	Dimensional Fund Advisors	US Small Cap Value		116,988
	Dimensional Fund Advisors	US Vector Equity		191,502
	Fidelity	Fidelity Adv Equity Growth		26,849
	Fidelity	Fidelity Nasdaq Composite		228
	First Eagle	Gold Fund Class R6		191,375
	Morgan Stanley	Advantage Portfolio		1
	Vanguard	Communication Services Index Fund		4,320
	Vanguard	Consumer Staples Index Fund		3,153
	Vanguard	Developed Markets Index		11,181
	Vanguard	Emerging Market Stock Index fund		6,641
	Vanguard	Energy Index		6,630
	Vanguard	Equity Inc		2,086
	Vanguard	Explorer Fund Admiral Shares		5,773
	Vanguard	Financials Index Fund		1,545
	Vanguard	Global Cap Cycles Inv		47,139
	Vanguard	Growth and Income		5,307
	Vanguard	Growth Index Fund		4,465
	Vanguard	Health Care Fund		5,503
	Vanguard	Industrials Index Fund		22,566
	Vanguard	High-Yield Corporate		1,576
	Vanguard	Inflation Protected		4,420
	Vanguard	Information Technology		28,565
	Vanguard	Intermediate Term Investment Grade		11
	Vanguard	Intermediate Term Bond Index		14,409
	Vanguard	International Growth		1,778
	Vanguard	International Value		1,005

Information certified as complete and accurate by Charles Schwab Trust Bank.

S&P USA Ventilation Systems, LLC 401(k) Plan
EIN: 59-3101569
Plan Number: 001
Schedule H, line 4i - Schedule of Assets (Held at End of Year)
As of December 31, 2025

(a)	(b)	(c)	(d)	(e)
Party-in-interest	Identity of issuer, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost**	Current Value
	Vanguard	Large Cap Index Fund		2,287
	Vanguard	Life Strategy Growth		23,821
	Vanguard	Long-Term Investment		21,236
	Vanguard	Long-Term Treasury		8
	Vanguard	Materials Index		3,696
	Vanguard	Mid Cap Index Fund		5,161
	Vanguard	Mid Cap Value Index		3,914
	Vanguard	Mid Cap Growth Index		4,601
	Vanguard	Short-Term Investment		22
	Vanguard	Small-Cap Index Fund		2,569
	Vanguard	Target Retirement 2025 Fund		52,479
	Vanguard	Target Retirement 2030 Fund		396,032
	Vanguard	Target Retirement 2035 Fund		1,122
	Vanguard	Target Retirement 2040 Fund		165,634
	Vanguard	Target Retirement 2045 Fund		10,325
	Vanguard	Target Retirement 2050 Fund		20,982
	Vanguard	Target Retirement 2055 Fund		4,582
	Vanguard	Target Retirement 2060 Fund		12,541
	Vanguard	Total Bond Market Index Fund		16,066
	Vanguard	Total International Bond Index Fund		7,316
	Vanguard	Total Stock Market Index Fund		20,382
	Vanguard	US Growth Admiral		2,267
	Vanguard	Utilities Index Fund		5,424
	Vanguard	Value Index Fund		4,092
	Vanguard	500 Index Fund		24,126
				4,344,641
Collective Trusts:				
	Morley	Stable Value Fund		-
	Participant loans	Participant loans with interest rates ranging from 3.25% - 9.5%	***	132,746
				$ 4,477,387

Note:

* Party-in-interest to the Plan

** Cost information not required for participant-directed investments.

*** Cost for participant loans is zero.

Information certified as complete and accurate by Charles Schwab Trust Bank.

S&P USA Ventilation Systems, LLC 401(k) Plan
EIN: 59-3101569
Plan Number: 001
Schedule H, line 4j - Schedule of Reportable Transactions
For the year ended December 31, 2025

	Purchases		Sales			
	No. of Shares	Purchase Price	No. of Shares	Sales Price	Cost	Gain/ (Loss)
Purchases						
None	-	$ -			$ -	
Total investment funds purchased	-	$ -			$ -	
Sales						
Vanguard Target Retirement 2045			6,704	231,420	164,058	67,362
Total investment funds sold			6,704	$ 231,420	$ 164,058	$ 67,362

Information certified as complete and accurate by Charles Schwab Trust Bank.

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

For the plan year beginning 1/1/2025 **and ending** 12/31/2025

Name of Plan
S&P USA Ventilation Systems, LLC 401(k) Plan

Employer
Identification Number : 59-3101569

Three-digit
plan number : 001

(a)	(b) Identitiy 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
	Dimensional Fund Advisors	DFA Emerg Mkts Core Eqty Port Instl		$ 81,906
	Dimensional Fund Advisors	DFA Emerging Mkts Sm Cap Port Instl		1,424
	Dimensional Fund Advisors	DFA Emerging Mkts Value Port Instl		81,433
	Dimensional Fund Advisors	DFA Five Yr Glb Fixed Inc Port Instl		12,880
	Dimensional Fund Advisors	DFA Glbl Real Estate Sec Port Inst		38,770
	Dimensional Fund Advisors	DFA Global Core Plus Fixed Incm Inst		547,195
	Dimensional Fund Advisors	DFA Intl Core Eqty Port Instl		239,285
	Dimensional Fund Advisors	DFA Intl High Profitability Prt Inst		63,524
	Dimensional Fund Advisors	DFA Intl Small Cap Value Port Instl		7,887
	Dimensional Fund Advisors	DFA Intl Vector Eqty Port Inst		64,781
	Dimensional Fund Advisors	DFA Investment Grade Port Instl		381,844
	Dimensional Fund Advisors	DFA Targeted Credit Institutional		12,713
	Dimensional Fund Advisors	DFA Two Yr Glbl Fixed Inc Port Instl		3,938
	Dimensional Fund Advisors	DFA Us Core Eqty 2 Port Instl		949,533
	Dimensional Fund Advisors	DFA Us High Relative Profit Prt Inst		186,680
	Dimensional Fund Advisors	DFA Us Large Co Port Inst		2,111
	Dimensional Fund Advisors	DFA US Small Cap Value Port Instl		116,988
	Dimensional Fund Advisors	DFA Us Vector Eqty Port Instl		191,502
	Fidelity	Fidelity Adv Eqty Growth Fd Cl Z		26,849
	Fidelity	Fidelity Nasdaq Composite Index Fund		228
	First Eagle	First Eagle Gold Fund Cl R6		191,375
	Morgan Stanley	Morgan Stanley Advantage Port I		1
	Vanguard	Vanguard Comm Services Index Fd Adm		4,320
	Vanguard	Vanguard Consumerstaples Index Fd		3,153
	Vanguard	Vanguard Developed Mkts Index Adm		11,181
	Vanguard	Vanguard Emrg Mkts Stk Index Fd Adm		6,641
	Vanguard	Vanguard Energy Index Adm		6,630
	Vanguard	Vanguard Equity Inc Fd Admiral Shs		2,086
	Vanguard	Vanguard Explorer Fd Admiral Shares		5,773
	Vanguard	Vanguard Financials Index Fund Admiral Shares		1,545
	Vanguard	Vanguard Glbl Cap Cycles Inv		47,139
	Vanguard	Vanguard Growth & Income Admiral Shs		5,307
	Vanguard	Vanguard Growth Index Fd Admiral		4,465
	Vanguard	Vanguard Health Care Ind Fd Adm		5,503
	Vanguard	Vanguard Hi-Yield Corp Fd Admiral Sh		1,576
	Vanguard	Vanguard Industrials Index Fund Admiral Shares		22,566
	Vanguard	Vanguard Inflation Prot Sec Adm		4,420
	Vanguard	Vanguard Info Tech Index Fd Admiral		28,565
	Vanguard	Vanguard Interm Term Bd Index Adm		14,409
	Vanguard	Vanguard Interm-Term Inv Grd Adm Shs		11
	Vanguard	Vanguard International Value Inv		1,005
	Vanguard	Vanguard Intl Growth Admiral Class		1,778
	Vanguard	Vanguard Large Cap Index Adm		2,287
	Vanguard	Vanguard Life Strategy Growth Fd I		23,821
	Vanguard	Vanguard Long Term Inv Grade Adm Shs		21,236
	Vanguard	Vanguard Long Term Trsy Admiral Sh		8
	Vanguard	Vanguard Materialsindex Fd Adm		3,696
	Vanguard	Vanguard Mid-Cap Index Fund Admiral Shares		5,161
	Vanguard	Vanguard Mid Cap Valindex Admiral		3,914
	Vanguard	Vanguard Mid-Cap Growth Index Admira		4,601
	Vanguard	Vanguard Short-Term Invst Grade Adm		22
	Vanguard	Vanguard Small-Cap Index Fund Admiral Shares		2,569
	Vanguard	Vanguard Target Retirement 2025 Fd I		52,479

	Vanguard	Vanguard Target Retirement 2030 Fd I		396,032
	Vanguard	Vanguard Target Retirement 2035 Fd I		1,122
	Vanguard	Vanguard Target Retirement 2040 Fd I		165,634
	Vanguard	Vanguard Target Retirement 2045 Fd I		10,325
	Vanguard	Vanguard Target Retirement 2050 Fd I		20,982
	Vanguard	Vanguard Target Retirement 2055 Inv		4,582
	Vanguard	Vanguard Target Retirement 2060 Inv		12,541
	Vanguard	Vanguard Total Bond Mkt Index Adm		16,066
	Vanguard	Vanguard Total Intl Bd Index Admiral		7,316
	Vanguard	Vanguard Total Stock Mkt Indx Fd Adm		20,382
	Vanguard	Vanguard Us Growth Adm		2,267
	Vanguard	Vanguard Utilities Index Adm		5,424
	Vanguard	Vanguard Value Index Admiral		4,092
	Vanguard	Vanguard 500 Index F		24,126
				4,191,607
*	Cash			0
	Money Market Fund:			
*	Schwab Bank	Schwab Bank Savings		153,034
*	Participant loans	Participant loans with interest rates ranging from 3.25% - 9.5%		132,746
		Total		**$ 4,477,387**