

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.5em; font-weight: bold;">2018</div><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Annual Report Identification Information</b><br>For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</u> |
| <b>A</b> This return/report is for: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> <input type="checkbox"/> a multiemployer plan         </div> <div> <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)         </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> <input checked="" type="checkbox"/> a single-employer plan         </div> <div> <input type="checkbox"/> a DFE (specify) ____         </div> </div> |                                                                                                                                                             |
| <b>B</b> This return/report is: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> <input type="checkbox"/> the first return/report         </div> <div> <input checked="" type="checkbox"/> the final return/report         </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> <input type="checkbox"/> an amended return/report         </div> <div> <input type="checkbox"/> a short plan year return/report (less than 12 months)         </div> </div>                                                                                              |                                                                                                                                                             |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . . ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                             |
| <b>D</b> Check box if filing under: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div> <input checked="" type="checkbox"/> Form 5558         </div> <div> <input type="checkbox"/> automatic extension         </div> <div> <input type="checkbox"/> the DFVC program         </div> </div> <div style="margin-top: 5px;"> <input type="checkbox"/> special extension (enter description)         </div>                                                                                                                                                                                                |                                                                                                                                                             |

|                                                                                                                                                                                                                                                                                                                                                                             |                                                               |                                                                     |            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------------------------------------------------|------------|
| <b>Part II</b>                                                                                                                                                                                                                                                                                                                                                              | <b>Basic Plan Information—enter all requested information</b> |                                                                     |            |
| <b>1a</b> Name of plan<br><u>ESG HOLDINGS, LLC 401(K) PLAN</u>                                                                                                                                                                                                                                                                                                              |                                                               | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>002</u> |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><br><u>ESG HOLDINGS, LLC</u><br><br><u>330 EAST KILBOURN AVE, SUITE 1400</u><br><u>MILWAUKEE, WI 53202</u> |                                                               | <b>1c</b> Effective date of plan<br><u>10/01/1985</u>               |            |
|                                                                                                                                                                                                                                                                                                                                                                             |                                                               | <b>2b</b> Employer Identification Number (EIN)<br><u>38-3926387</u> |            |
|                                                                                                                                                                                                                                                                                                                                                                             |                                                               | <b>2c</b> Plan Sponsor's telephone number<br><u>414-223-1560</u>    |            |
|                                                                                                                                                                                                                                                                                                                                                                             |                                                               | <b>2d</b> Business code (see instructions)<br><u>551112</u>         |            |
|                                                                                                                                                                                                                                                                                                                                                                             |                                                               |                                                                     |            |

**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.

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 09/27/2019 | JANELLE HETZEL                                               |
|                  | <b>Signature of plan administrator</b>            | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 09/27/2019 | TODD FLUNKER                                                 |
|                  | <b>Signature of employer/plan sponsor</b>         | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | <b>Signature of DFE</b>                           | Date       | Enter name of individual signing as DFE                      |

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2018)  
v. 171027

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px;"></div>                                                                         |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                           |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>5</b> 512                                                                                                                                                                                                                |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><br><b>b</b> Retired or separated participants receiving benefits.....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><br><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <div style="background-color: #cccccc; height: 20px; margin-bottom: 5px;"></div> <b>6a(1)</b> 13<br><b>6a(2)</b> 0<br><b>6b</b> 0<br><b>6c</b> 0<br><b>6d</b> 0<br><b>6e</b> 0<br><b>6f</b> 0<br><b>6g</b> 0<br><b>6h</b> 0 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>7</b>                                                                                                                                                                                                                    |

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

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

|                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br><b>(1)</b> <input type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br><b>(1)</b> <input type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> 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)** ☒ **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

**b General Schedules**

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

**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 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 \_\_\_\_\_

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                       |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | 2018                                    |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | This Form is Open to Public Inspection. |

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018 |                                                      |     |
| A Name of plan<br>ESG HOLDINGS, LLC 401(K) PLAN                                            | B Three-digit plan number (PN) ▶                     | 002 |
|                                                                                            |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>ESG HOLDINGS, LLC                | D Employer Identification Number (EIN)<br>38-3926387 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| 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 |
| VANGUARD                                                                                                   |
| 23-1945930                                                                                                 |

|                                                                                                            |
|------------------------------------------------------------------------------------------------------------|
| (b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| AMERICAN FUNDS                                                                                             |
| 95-1411037                                                                                                 |

|                                                                                                            |
|------------------------------------------------------------------------------------------------------------|
| (b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| ARTISAN                                                                                                    |
| 39-1811840                                                                                                 |

|                                                                                                            |
|------------------------------------------------------------------------------------------------------------|
| (b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| DODGE & COX                                                                                                |
| 94-1441976                                                                                                 |

---

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

---

FEDERATED

25-1111467

---

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

---

J P MORGAN

13-2624428

---

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

---

PIONEER INVESTMENTS

13-5657669

---

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

---

NATIONWIDE

31-4177100

---

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

---

WILLIAM BLAIR

36-2214610

---

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

---

---

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

---

---

**(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)

WELLS FARGO BANK, N.A.

94-1347393

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 50 62 64            | SERVICE PROVIDER                                                                                  | 91712                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

**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)

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

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

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

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

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

**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<br>(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<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="text-align: center; font-size: 1.2em;"><b>2018</b></div><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

|                                                                                                  |                                                                            |            |
|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>ESG HOLDINGS, LLC 401(K) PLAN</u>                                    | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> | <u>002</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>ESG HOLDINGS, LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>38-3926387</u>         |            |

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO STABLE RETURN FUND N

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

|                                       |                               |                                                                                                                                          |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>41-6202499-001</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;">0</span> |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WF BLACKROCK S&P 500 INDEX CIT N

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

|                                       |                               |                                                                                                                                          |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>94-3224211-001</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;">0</span> |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|

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

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

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

**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)**

(Complete as many entries as needed to report all participating plans)

**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

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>2018</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                                                    |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| For calendar plan year 2018 or fiscal plan year beginning <b>01/01/2018</b> and ending <b>12/31/2018</b> |                                                                    |
| <b>A</b> Name of plan<br><b>ESG HOLDINGS, LLC 401(K) PLAN</b>                                            | <b>B</b> Three-digit plan number (PN) <b>►</b> <b>002</b>          |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>ESG HOLDINGS, LLC</b>                | <b>D</b> Employer Identification Number (EIN)<br><b>38-3926387</b> |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions.....                                                            | <b>1b(1)</b>    |                       |                 |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....   | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common.....                                                                            | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property).....                                   | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans.....                                                                 | <b>1c(8)</b>    | 1184                  |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    | 5000546               |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                  | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 32485532              |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 37487262              | 0               |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |          |   |
|-----------------------------------------------------------|-----------|----------|---|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 37487262 | 0 |
|-----------------------------------------------------------|-----------|----------|---|

**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 |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 102182     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 159644     |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 261826    |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 22         |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 22        |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 27049      |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 27049     |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                             | 2b(6)  |            | 142373    |
| (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) |            | 87411     |
| c Other income.....                                                                            | 2c     |            | -30429    |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....              | 2d     |            | 488252    |

**Expenses**

|                                                                                      |       |          |          |
|--------------------------------------------------------------------------------------|-------|----------|----------|
| e Benefit payment and payments to provide benefits:                                  |       |          |          |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 37898684 |          |
| (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) |          | 37898684 |
| f Corrective distributions (see instructions) .....                                  | 2f    |          |          |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g    |          | -15883   |
| h Interest expense.....                                                              | 2h    |          |          |
| i Administrative expenses: (1) Professional fees.....                                | 2i(1) |          |          |
| (2) Contract administrator fees.....                                                 | 2i(2) |          |          |
| (3) Investment advisory and management fees.....                                     | 2i(3) |          |          |
| (4) Other .....                                                                      | 2i(4) | 92713    |          |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                  | 2i(5) |          | 92713    |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |          | 37975514 |

**Net Income and Reconciliation**

|                                                          |       |  |           |
|----------------------------------------------------------|-------|--|-----------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | -37487262 |
| 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) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **BAKER TILLY**

(2) EIN: **39-0859910**

**d** The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, 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.

During the plan year:

**a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

**b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) .....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  |        |
| 4b |     | X  |        |

|                                                                                                                                                                                                                               | Yes | No | Amount   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|----------|
| <b>c</b> 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.) .....                                          |     | X  |          |
| <b>4c</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>d</b> 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.).....                                |     | X  |          |
| <b>4d</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 10000000 |
| <b>4e</b>                                                                                                                                                                                                                     | X   |    | 10000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |          |
| <b>4f</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>g</b> 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?.....                                                     |     | X  |          |
| <b>4g</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>h</b> 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?.....                                           |     | X  |          |
| <b>4h</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                |     | X  |          |
| <b>4i</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>j</b> 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.) ..... |     | X  |          |
| <b>4j</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           | X   |    |          |
| <b>4k</b>                                                                                                                                                                                                                     | X   |    |          |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?.....                                                                                                                                             |     | X  |          |
| <b>4l</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |          |
| <b>4m</b>                                                                                                                                                                                                                     |     | X  |          |
| <b>n</b> 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. ....                                      |     |    |          |
| <b>4n</b>                                                                                                                                                                                                                     |     |    |          |

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☒ Yes ☐ No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

**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** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☐ Yes ☐ No ☐ Not determined  
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_ . (See instructions.)

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                             |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2018</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

|                                                                                           |                                                                    |
|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>ESG HOLDINGS, LLC 401(K) PLAN</u>                             | <b>B</b> Three-digit plan number (PN) ▶<br><u>002</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ESG HOLDINGS, LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>38-3926387</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

All references to distributions relate only to payments of benefits during the plan year.

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions .....                                                                                                                             | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>41-6257133</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                                   | <b>3</b> |          |

|                |                                                                                                                                                                               |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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.) |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                             |                              |                             |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                        |                              |                             |                              |
| <b>5</b> 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 _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                              | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                  | <b>6b</b>                    |                             |                              |
| <b>c</b> 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) .....                                                                                                                                                                                                            | <b>6c</b>                    |                             |                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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? .....                                                                                 | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2018  
v. 171027

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (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 participants on whose behalf no contributions were made by an employer as an employer of the participant for:

**a** The current year .....

**b** The plan year immediately preceding the current plan year .....

**c** The second preceding plan year .....

**14a****14b****14c**

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

**a** The corresponding number for the plan year immediately preceding the current plan year .....

**b** The corresponding number for the second preceding plan year .....

**15a****15b**

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

**a** Enter the number of employers who withdrew during the preceding plan year .....

**b** If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers .....

**16a****16b**

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

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

- 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) through (c)

- a** Enter the percentage of plan assets held as:

Stock: \_\_\_\_\_ % Investment-Grade Debt: \_\_\_\_\_ % High-Yield Debt: \_\_\_\_\_ % Real Estate: \_\_\_\_\_ % Other: \_\_\_\_\_ %

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

# **ESG HOLDINGS, LLC 401(K) PLAN**

Milwaukee, Wisconsin

## **FINANCIAL STATEMENTS**

Including Independent Auditors' Report

As of December 31, 2018 and 2017  
and for the Year Ended December 31, 2018

# ESG HOLDINGS, LLC 401(K) PLAN

## TABLE OF CONTENTS

---

|                                                                |        |
|----------------------------------------------------------------|--------|
| <b>Independent Auditors' Report</b>                            | 1 - 2  |
| <b>Financial Statements</b>                                    |        |
| Statements of Net Assets Available for Benefits in Liquidation | 3      |
| Statements of Changes in Net Assets Available for Benefits     | 4      |
| Notes to Financial Statements in Liquidation                   | 5 - 10 |

## INDEPENDENT AUDITORS' REPORT

To the 401(k) Plan Administrative Committee and Participants  
ESG Holdings, LLC 401(k) Plan  
Milwaukee, Wisconsin

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of ESG Holdings, LLC 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits in liquidation as of December 31, 2018 and 2017, the related statement of changes in net assets available for benefits in liquidation for the year ended December 31, 2018, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). Because of the matter described in the Basis for Disclaimer of Opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### ***Basis for Disclaimer of Opinion***

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information referenced in Note 9, which was certified by Wells Fargo Bank, N.A., the ("Trustee") of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the Trustee, as of December 31, 2018 and 2017 and for the year ended December 31, 2018, that the information provided to the plan administrator by the Trustee is complete and accurate.

***Disclaimer of Opinion***

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

***Emphasis of Matter - Plan Termination***

As discussed in Notes 1 and 2 to the financial statements, on October 31, 2018 the plan was terminated. As a result, the Plan adopted the liquidation basis of accounting in presenting the 2017 and 2018 financial statements. Our opinion is not modified with respect to this matter.

**Report on Form and Content in Compliance with DOL Rules and Regulations**

The form and content of the information included in the financial statements, other than that derived from the information certified by the Trustee, have been audited by us in accordance with U.S. GAAS and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in black ink that reads "Baker Tilly Virchow Krause, LLP". The signature is written in a cursive, flowing style.

Milwaukee, Wisconsin  
September 27, 2019

## ESG HOLDINGS, LLC 401(K) PLAN

### STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS IN LIQUIDATION As of December 31, 2018 and 2017

---

|                                                                 | <u>2018</u>            | <u>2017</u>                     |
|-----------------------------------------------------------------|------------------------|---------------------------------|
| Investments, at fair value                                      | \$ -                   | \$ 37,486,078                   |
| Notes receivable from participants                              | <u>-</u>               | <u>1,184</u>                    |
| <br><b>NET ASSETS AVAILABLE FOR BENEFITS IN<br/>LIQUIDATION</b> | <br><b>\$ <u>-</u></b> | <br><b>\$ <u>37,487,262</u></b> |

See accompanying notes to financial statements.

## ESG HOLDINGS, LLC 401(K) PLAN

### STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS For the Year Ended December 31, 2018

---

#### ADDITIONS

##### Investment income:

|                                               |                |
|-----------------------------------------------|----------------|
| Net appreciation in fair value of investments | \$ 199,354     |
| Interest and dividends                        | <u>27,071</u>  |
| Total investment income                       | <u>226,425</u> |

##### Contributions:

|                     |                |
|---------------------|----------------|
| Participants'       | 159,644        |
| Company             | <u>102,182</u> |
| Total contributions | <u>261,826</u> |

|                 |                |
|-----------------|----------------|
| Total additions | <u>488,251</u> |
|-----------------|----------------|

#### DEDUCTIONS

|                               |                   |
|-------------------------------|-------------------|
| Benefits paid to participants | 37,882,800        |
| Administrative expenses       | <u>92,713</u>     |
| Total deductions              | <u>37,975,513</u> |

|                                                   |                     |
|---------------------------------------------------|---------------------|
| Net Decrease in Net Assets Available for Benefits | <u>(37,487,262)</u> |
|---------------------------------------------------|---------------------|

#### NET ASSETS AVAILABLE FOR BENEFITS IN LIQUIDATION

|                   |                   |
|-------------------|-------------------|
| Beginning of year | <u>37,487,262</u> |
| End of year       | <u>\$ -</u>       |

See accompanying notes to financial statements.

## ESG HOLDINGS, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### NOTE 1 - Description of the Plan

---

The following description of the ESG Holdings, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan documents for a more complete description of the Plan's provisions.

#### *General*

The Plan is a defined contribution plan established by ESG Holdings, LLC (the "Company") and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). All bargaining, non-bargaining production hourly and administrative employees are eligible to participate. Participants are eligible to receive the company matching contributions after 60 days of employment. Upon enrollment in the Plan, a participant may direct employer and employee contributions to a combination of investment options.

Effective October 31, 2018, the Plan was terminated. All assets of the Plan were distributed to participants in the form of installment distributions or lump sum distributions by December 31, 2018. Participants could also elect to rollover their account balances into another plan.

#### *Administration*

A plan committee, appointed by the Company's Chief Executive Officer, is responsible for the administration of the Plan.

#### *Contributions*

Prior to the effective date of termination, participants could contribute up to 100% of pretax annual compensation (salary reduction contributions), as defined in the Plan. Participants could also contribute amounts representing distributions from other qualified plans (rollover contributions). Contributions were subject to certain limitations. New plan participants were auto enrolled at a deferral rate of 3% unless elected otherwise. Participants who were auto enrolled had their deferral rate increased automatically by 1% each year to a maximum rate of 6% for bargaining employees and 10% for non-bargaining production hourly and administrative employees.

The Company matched 100% of the participant's contributions up to the first 1% of the participants defined compensation. The Company also matched 50% of the participant's contributions on the next 5% of the participant's defined compensation. An automatic contribution of 1% for bargaining employees and 2% for non-bargaining production hourly and administrative employees is also made by the Company.

Transition benefits were available from the Company for employees who were active participants in Part A of the Everett Smith Group, Ltd Pension Plan at December 31, 2008. If an employee's age plus years of service was greater than 45 at December 31, 2008 the employee received an employer contribution of 2% of the participants defined compensation. If the eligible employee's age plus years of service was greater than 55 they received 3% and if it was greater than 60 they received 4%. The maximum period which a participant is eligible to received the transition benefits is 10 years.

## ESG HOLDINGS, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### NOTE 1 - Description of the Plan (cont.)

---

#### *Participant Accounts*

Each participant's account was credited with the participant's salary reduction contributions, rollover contributions, company contributions, and Plan earnings (net of administrative expenses). The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### *Vesting*

Participants are fully vested in their salary reduction, rollover, and company contributions plus earnings thereon.

#### *Payment of Benefits*

Benefits may be paid to the participant or beneficiary upon death, disability, retirement or termination of employment, as defined in the plan documents. The Plan provides for normal retirement at age 65. The total vested portion of a participant's account balance is distributed in the form of a lump-sum payment or periodic payments (limited to one per Plan year) if the account is greater than \$5,000. Participants experiencing financial hardship may withdraw a portion of this account balance as defined in the Plan.

#### *Notes Receivable from Participants*

Participants could borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. These loans are secured by the balance in the participant's account. There were no outstanding loans on December 31, 2018. Interest rates were 4.25% at December 30, 2017, which reflect prime plus 1% on the date that the loan commenced. Principal and interest is paid ratably through payroll deductions.

#### *Administrative Expenses*

The Company pays a portion of the Plan's administrative expenses.

---

### NOTE 2 - Summary of Significant Accounting Policies

---

#### *Basis of Accounting*

As a result of the Plan Sponsor's decision to terminate the Plan effective October 31, 2018, the Plan adopted the liquidation basis of accounting, under which assets are stated at estimated net realizable value and liabilities are stated at estimated settlement amounts. The accompanying financial statements are presented on the liquidation basis of accounting.

#### *Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States ("U.S. GAAP") requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

## ESG HOLDINGS, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### NOTE 2 - Summary of Significant Accounting Policies (cont.)

---

#### *Investment Valuation and Income Recognition*

The Plan's investments are reported at liquidation value. Liquidation value is expected to approximate fair value based on the Plan's orderly disposition of Plan assets in connection with the Plan's liquidation. 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 Administrative Committee determines the Plan's valuation policies utilizing information provided by the investment advisors, trustees, and insurance companies. See Note 3 for discussion of fair value measurements.

Net appreciation or depreciation of investments included in the accompanying statements of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in fair value of investments. Net unrealized appreciation or depreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. Because unrealized gains and losses are recognized annually, the net realized gains or losses on the sale of investments represents the difference between the sale proceeds and the fair value at the beginning of the year or the original cost of the investment if purchased during the year.

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

#### *Expenses*

Certain expenses of maintaining the Plan were paid by the Plan, unless otherwise paid by the Company. Expenses that were paid by the Company were excluded from these financial statements. Fees related to the administration of notes receivable from participants were 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.

#### *Payment of Benefits*

Benefits were recorded when paid.

#### *Subsequent Events*

The Plan has evaluated subsequent events through September 27, 2019, which is the date that the financial statements were approved and available to be issued, for events requiring recording or disclosure in the Plan's financial statements.

## ESG HOLDINGS, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### NOTE 3 - 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 authoritative guidance are described as follows:

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

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- > 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's 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2018 and 2017.

*Mutual funds:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Collective trust funds:* Valued at 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.

*Target retirement funds:* Valued at the NAV of shares held by the Plan at year-end. The Plan's Target Retirement Funds are outside managed custom unitized portfolios.

## ESG HOLDINGS, LLC 401(K) PLAN

### NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

#### NOTE 3 - Fair Value Measurements (cont.)

---

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017:

|                                              | December 31, 2017   |             |             | Total                |
|----------------------------------------------|---------------------|-------------|-------------|----------------------|
|                                              | Level 1             | Level 2     | Level 3     |                      |
| Mutual funds                                 | \$ 5,250,862        | \$ -        | \$ -        | \$ 5,250,862         |
| Total assets in the fair value hierarchy     | <u>\$ 5,250,862</u> | <u>\$ -</u> | <u>\$ -</u> | 5,250,862            |
| Investments measured at net asset value (a): |                     |             |             |                      |
| Collective trust funds                       |                     |             |             | 5,000,546            |
| Target retirement funds                      |                     |             |             | <u>27,234,670</u>    |
| Investments at fair value                    |                     |             |             | <u>\$ 37,486,078</u> |

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statement of Net Assets Available for Benefits.

For years ended December 31, 2018 and 2017, there were no transfers between Levels 1 and 2 and no transfers in or out of Level 3.

The following table summarizes investments for which fair value is measured using NAV per share practical expedient as of December 31, 2017, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

|                              | December 31, 2017 |     |           |               |
|------------------------------|-------------------|-----|-----------|---------------|
| Collective trust funds:      |                   |     |           |               |
| Blackrock S&P 500 Index fund | \$ 1,964,076      | N/A | Daily     | Discretionary |
| Stable value fund            | \$ 3,036,470      | N/A | Daily     | Discretionary |
| Target retirement funds      | \$ 27,234,670     | N/A | Immediate | N/A           |

---

#### NOTE 4 - Amount Owed to Participants Withdrawing From the Plan

---

There were \$0 and \$30,545 owed to participants who have withdrawn from the Plan as of December 31, 2018 and 2017, respectively.

---

#### NOTE 5 - Administration of Plan Assets

---

The Plan's assets are administered under a contract with Wells Fargo Bank, N.A., the Trustee of the Plan. The Trustee invests funds received from contributions, investment sales, interest, and dividend income and makes distribution payments to participants.

## **ESG HOLDINGS, LLC 401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### **NOTE 6 - Related Party and Parties In Interest Transactions**

---

Certain Plan investments are units of collective trust funds and units of target retirement funds managed by the Trustee or the plan sponsor as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Administrative and transaction fees totaling \$92,713 were paid by the Plan to the Trustee during the year ended December 31, 2018. Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

---

### **NOTE 7 - Tax Status**

---

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated September 8, 2013 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 believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore, believes that the Plan is qualified, and the related trust is tax exempt.

U.S. GAAP requires 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 IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

---

### **NOTE 8 - 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 in Liquidation.

As of December 31, 2017 the Plan had \$14,401,921 that were concentrated in three funds.

---

### **NOTE 9 - Information Prepared and Certified by Trustee**

---

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2018 and 2017. Accordingly, Wells Fargo Bank, N.A. the Trustee of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statement of Net Assets Available for Benefits in Liquidation as of December 31, 2018 and 2017 and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits in Liquidation for the year ended December 31, 2018.

# **ESG HOLDINGS, LLC 401(K) PLAN**

Milwaukee, Wisconsin

## **FINANCIAL STATEMENTS**

Including Independent Auditors' Report

As of December 31, 2018 and 2017  
and for the Year Ended December 31, 2018

# ESG HOLDINGS, LLC 401(K) PLAN

## TABLE OF CONTENTS

---

|                                                                |        |
|----------------------------------------------------------------|--------|
| <b>Independent Auditors' Report</b>                            | 1 - 2  |
| <b>Financial Statements</b>                                    |        |
| Statements of Net Assets Available for Benefits in Liquidation | 3      |
| Statements of Changes in Net Assets Available for Benefits     | 4      |
| Notes to Financial Statements in Liquidation                   | 5 - 10 |

## INDEPENDENT AUDITORS' REPORT

To the 401(k) Plan Administrative Committee and Participants  
ESG Holdings, LLC 401(k) Plan  
Milwaukee, Wisconsin

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of ESG Holdings, LLC 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits in liquidation as of December 31, 2018 and 2017, the related statement of changes in net assets available for benefits in liquidation for the year ended December 31, 2018, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). Because of the matter described in the Basis for Disclaimer of Opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### ***Basis for Disclaimer of Opinion***

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information referenced in Note 9, which was certified by Wells Fargo Bank, N.A., the ("Trustee") of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the Trustee, as of December 31, 2018 and 2017 and for the year ended December 31, 2018, that the information provided to the plan administrator by the Trustee is complete and accurate.

***Disclaimer of Opinion***

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

***Emphasis of Matter - Plan Termination***

As discussed in Notes 1 and 2 to the financial statements, on October 31, 2018 the plan was terminated. As a result, the Plan adopted the liquidation basis of accounting in presenting the 2017 and 2018 financial statements. Our opinion is not modified with respect to this matter.

**Report on Form and Content in Compliance with DOL Rules and Regulations**

The form and content of the information included in the financial statements, other than that derived from the information certified by the Trustee, have been audited by us in accordance with U.S. GAAS and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in black ink that reads "Baker Tilly Virchow Krause, LLP". The signature is written in a cursive, flowing style.

Milwaukee, Wisconsin  
September 27, 2019

## ESG HOLDINGS, LLC 401(K) PLAN

### STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS IN LIQUIDATION As of December 31, 2018 and 2017

---

|                                                                 | <u>2018</u>            | <u>2017</u>                     |
|-----------------------------------------------------------------|------------------------|---------------------------------|
| Investments, at fair value                                      | \$ -                   | \$ 37,486,078                   |
| Notes receivable from participants                              | <u>-</u>               | <u>1,184</u>                    |
| <br><b>NET ASSETS AVAILABLE FOR BENEFITS IN<br/>LIQUIDATION</b> | <br><b>\$ <u>-</u></b> | <br><b>\$ <u>37,487,262</u></b> |

See accompanying notes to financial statements.

## ESG HOLDINGS, LLC 401(K) PLAN

### STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS For the Year Ended December 31, 2018

---

#### ADDITIONS

##### Investment income:

|                                               |                |
|-----------------------------------------------|----------------|
| Net appreciation in fair value of investments | \$ 199,354     |
| Interest and dividends                        | <u>27,071</u>  |
| Total investment income                       | <u>226,425</u> |

##### Contributions:

|                     |                |
|---------------------|----------------|
| Participants'       | 159,644        |
| Company             | <u>102,182</u> |
| Total contributions | <u>261,826</u> |

|                 |                |
|-----------------|----------------|
| Total additions | <u>488,251</u> |
|-----------------|----------------|

#### DEDUCTIONS

|                               |                   |
|-------------------------------|-------------------|
| Benefits paid to participants | 37,882,800        |
| Administrative expenses       | <u>92,713</u>     |
| Total deductions              | <u>37,975,513</u> |

|                                                   |                     |
|---------------------------------------------------|---------------------|
| Net Decrease in Net Assets Available for Benefits | <u>(37,487,262)</u> |
|---------------------------------------------------|---------------------|

#### NET ASSETS AVAILABLE FOR BENEFITS IN LIQUIDATION

|                   |                   |
|-------------------|-------------------|
| Beginning of year | <u>37,487,262</u> |
| End of year       | <u>\$ -</u>       |

See accompanying notes to financial statements.

## ESG HOLDINGS, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### NOTE 1 - Description of the Plan

---

The following description of the ESG Holdings, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan documents for a more complete description of the Plan's provisions.

#### *General*

The Plan is a defined contribution plan established by ESG Holdings, LLC (the "Company") and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). All bargaining, non-bargaining production hourly and administrative employees are eligible to participate. Participants are eligible to receive the company matching contributions after 60 days of employment. Upon enrollment in the Plan, a participant may direct employer and employee contributions to a combination of investment options.

Effective October 31, 2018, the Plan was terminated. All assets of the Plan were distributed to participants in the form of installment distributions or lump sum distributions by December 31, 2018. Participants could also elect to rollover their account balances into another plan.

#### *Administration*

A plan committee, appointed by the Company's Chief Executive Officer, is responsible for the administration of the Plan.

#### *Contributions*

Prior to the effective date of termination, participants could contribute up to 100% of pretax annual compensation (salary reduction contributions), as defined in the Plan. Participants could also contribute amounts representing distributions from other qualified plans (rollover contributions). Contributions were subject to certain limitations. New plan participants were auto enrolled at a deferral rate of 3% unless elected otherwise. Participants who were auto enrolled had their deferral rate increased automatically by 1% each year to a maximum rate of 6% for bargaining employees and 10% for non-bargaining production hourly and administrative employees.

The Company matched 100% of the participant's contributions up to the first 1% of the participants defined compensation. The Company also matched 50% of the participant's contributions on the next 5% of the participant's defined compensation. An automatic contribution of 1% for bargaining employees and 2% for non-bargaining production hourly and administrative employees is also made by the Company.

Transition benefits were available from the Company for employees who were active participants in Part A of the Everett Smith Group, Ltd Pension Plan at December 31, 2008. If an employee's age plus years of service was greater than 45 at December 31, 2008 the employee received an employer contribution of 2% of the participants defined compensation. If the eligible employee's age plus years of service was greater than 55 they received 3% and if it was greater than 60 they received 4%. The maximum period which a participant is eligible to received the transition benefits is 10 years.

## ESG HOLDINGS, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### NOTE 1 - Description of the Plan (cont.)

---

#### *Participant Accounts*

Each participant's account was credited with the participant's salary reduction contributions, rollover contributions, company contributions, and Plan earnings (net of administrative expenses). The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### *Vesting*

Participants are fully vested in their salary reduction, rollover, and company contributions plus earnings thereon.

#### *Payment of Benefits*

Benefits may be paid to the participant or beneficiary upon death, disability, retirement or termination of employment, as defined in the plan documents. The Plan provides for normal retirement at age 65. The total vested portion of a participant's account balance is distributed in the form of a lump-sum payment or periodic payments (limited to one per Plan year) if the account is greater than \$5,000. Participants experiencing financial hardship may withdraw a portion of this account balance as defined in the Plan.

#### *Notes Receivable from Participants*

Participants could borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. These loans are secured by the balance in the participant's account. There were no outstanding loans on December 31, 2018. Interest rates were 4.25% at December 30, 2017, which reflect prime plus 1% on the date that the loan commenced. Principal and interest is paid ratably through payroll deductions.

#### *Administrative Expenses*

The Company pays a portion of the Plan's administrative expenses.

---

### NOTE 2 - Summary of Significant Accounting Policies

---

#### *Basis of Accounting*

As a result of the Plan Sponsor's decision to terminate the Plan effective October 31, 2018, the Plan adopted the liquidation basis of accounting, under which assets are stated at estimated net realizable value and liabilities are stated at estimated settlement amounts. The accompanying financial statements are presented on the liquidation basis of accounting.

#### *Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States ("U.S. GAAP") requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

## ESG HOLDINGS, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### NOTE 2 - Summary of Significant Accounting Policies (cont.)

---

#### *Investment Valuation and Income Recognition*

The Plan's investments are reported at liquidation value. Liquidation value is expected to approximate fair value based on the Plan's orderly disposition of Plan assets in connection with the Plan's liquidation. 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 Administrative Committee determines the Plan's valuation policies utilizing information provided by the investment advisors, trustees, and insurance companies. See Note 3 for discussion of fair value measurements.

Net appreciation or depreciation of investments included in the accompanying statements of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in fair value of investments. Net unrealized appreciation or depreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. Because unrealized gains and losses are recognized annually, the net realized gains or losses on the sale of investments represents the difference between the sale proceeds and the fair value at the beginning of the year or the original cost of the investment if purchased during the year.

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

#### *Expenses*

Certain expenses of maintaining the Plan were paid by the Plan, unless otherwise paid by the Company. Expenses that were paid by the Company were excluded from these financial statements. Fees related to the administration of notes receivable from participants were 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.

#### *Payment of Benefits*

Benefits were recorded when paid.

#### *Subsequent Events*

The Plan has evaluated subsequent events through September 27, 2019, which is the date that the financial statements were approved and available to be issued, for events requiring recording or disclosure in the Plan's financial statements.

## ESG HOLDINGS, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### NOTE 3 - 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 authoritative guidance are described as follows:

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

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- > 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's 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2018 and 2017.

*Mutual funds:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Collective trust funds:* Valued at 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.

*Target retirement funds:* Valued at the NAV of shares held by the Plan at year-end. The Plan's Target Retirement Funds are outside managed custom unitized portfolios.

## ESG HOLDINGS, LLC 401(K) PLAN

### NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

#### NOTE 3 - Fair Value Measurements (cont.)

---

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017:

|                                              | December 31, 2017   |             |             | Total                |
|----------------------------------------------|---------------------|-------------|-------------|----------------------|
|                                              | Level 1             | Level 2     | Level 3     |                      |
| Mutual funds                                 | \$ 5,250,862        | \$ -        | \$ -        | \$ 5,250,862         |
| Total assets in the fair value hierarchy     | <u>\$ 5,250,862</u> | <u>\$ -</u> | <u>\$ -</u> | 5,250,862            |
| Investments measured at net asset value (a): |                     |             |             |                      |
| Collective trust funds                       |                     |             |             | 5,000,546            |
| Target retirement funds                      |                     |             |             | <u>27,234,670</u>    |
| Investments at fair value                    |                     |             |             | <u>\$ 37,486,078</u> |

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statement of Net Assets Available for Benefits.

For years ended December 31, 2018 and 2017, there were no transfers between Levels 1 and 2 and no transfers in or out of Level 3.

The following table summarizes investments for which fair value is measured using NAV per share practical expedient as of December 31, 2017, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

|                              | December 31, 2017 |     |           |               |
|------------------------------|-------------------|-----|-----------|---------------|
| Collective trust funds:      |                   |     |           |               |
| Blackrock S&P 500 Index fund | \$ 1,964,076      | N/A | Daily     | Discretionary |
| Stable value fund            | \$ 3,036,470      | N/A | Daily     | Discretionary |
| Target retirement funds      | \$ 27,234,670     | N/A | Immediate | N/A           |

---

#### NOTE 4 - Amount Owed to Participants Withdrawing From the Plan

---

There were \$0 and \$30,545 owed to participants who have withdrawn from the Plan as of December 31, 2018 and 2017, respectively.

---

#### NOTE 5 - Administration of Plan Assets

---

The Plan's assets are administered under a contract with Wells Fargo Bank, N.A., the Trustee of the Plan. The Trustee invests funds received from contributions, investment sales, interest, and dividend income and makes distribution payments to participants.

## **ESG HOLDINGS, LLC 401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### **NOTE 6 - Related Party and Parties In Interest Transactions**

---

Certain Plan investments are units of collective trust funds and units of target retirement funds managed by the Trustee or the plan sponsor as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Administrative and transaction fees totaling \$92,713 were paid by the Plan to the Trustee during the year ended December 31, 2018. Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

---

### **NOTE 7 - Tax Status**

---

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated September 8, 2013 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 believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore, believes that the Plan is qualified, and the related trust is tax exempt.

U.S. GAAP requires 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 IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

---

### **NOTE 8 - 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 in Liquidation.

As of December 31, 2017 the Plan had \$14,401,921 that were concentrated in three funds.

---

### **NOTE 9 - Information Prepared and Certified by Trustee**

---

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2018 and 2017. Accordingly, Wells Fargo Bank, N.A. the Trustee of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statement of Net Assets Available for Benefits in Liquidation as of December 31, 2018 and 2017 and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits in Liquidation for the year ended December 31, 2018.

# **ESG HOLDINGS, LLC 401(K) PLAN**

Milwaukee, Wisconsin

## **FINANCIAL STATEMENTS**

Including Independent Auditors' Report

As of December 31, 2018 and 2017  
and for the Year Ended December 31, 2018

# ESG HOLDINGS, LLC 401(K) PLAN

## TABLE OF CONTENTS

---

|                                                                |        |
|----------------------------------------------------------------|--------|
| <b>Independent Auditors' Report</b>                            | 1 - 2  |
| <b>Financial Statements</b>                                    |        |
| Statements of Net Assets Available for Benefits in Liquidation | 3      |
| Statements of Changes in Net Assets Available for Benefits     | 4      |
| Notes to Financial Statements in Liquidation                   | 5 - 10 |

## INDEPENDENT AUDITORS' REPORT

To the 401(k) Plan Administrative Committee and Participants  
ESG Holdings, LLC 401(k) Plan  
Milwaukee, Wisconsin

### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of ESG Holdings, LLC 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits in liquidation as of December 31, 2018 and 2017, the related statement of changes in net assets available for benefits in liquidation for the year ended December 31, 2018, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS"). Because of the matter described in the Basis for Disclaimer of Opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### ***Basis for Disclaimer of Opinion***

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information referenced in Note 9, which was certified by Wells Fargo Bank, N.A., the ("Trustee") of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the Trustee, as of December 31, 2018 and 2017 and for the year ended December 31, 2018, that the information provided to the plan administrator by the Trustee is complete and accurate.

***Disclaimer of Opinion***

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

***Emphasis of Matter - Plan Termination***

As discussed in Notes 1 and 2 to the financial statements, on October 31, 2018 the plan was terminated. As a result, the Plan adopted the liquidation basis of accounting in presenting the 2017 and 2018 financial statements. Our opinion is not modified with respect to this matter.

**Report on Form and Content in Compliance with DOL Rules and Regulations**

The form and content of the information included in the financial statements, other than that derived from the information certified by the Trustee, have been audited by us in accordance with U.S. GAAS and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in black ink that reads "Baker Tilly Virchow Krause, LLP". The signature is written in a cursive, flowing style.

Milwaukee, Wisconsin  
September 27, 2019

## ESG HOLDINGS, LLC 401(K) PLAN

### STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS IN LIQUIDATION As of December 31, 2018 and 2017

---

|                                                                 | <u>2018</u>            | <u>2017</u>                     |
|-----------------------------------------------------------------|------------------------|---------------------------------|
| Investments, at fair value                                      | \$ -                   | \$ 37,486,078                   |
| Notes receivable from participants                              | <u>-</u>               | <u>1,184</u>                    |
| <br><b>NET ASSETS AVAILABLE FOR BENEFITS IN<br/>LIQUIDATION</b> | <br><b>\$ <u>-</u></b> | <br><b>\$ <u>37,487,262</u></b> |

See accompanying notes to financial statements.

## ESG HOLDINGS, LLC 401(K) PLAN

### STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS For the Year Ended December 31, 2018

---

#### ADDITIONS

##### Investment income:

|                                               |                |
|-----------------------------------------------|----------------|
| Net appreciation in fair value of investments | \$ 199,354     |
| Interest and dividends                        | <u>27,071</u>  |
| Total investment income                       | <u>226,425</u> |

##### Contributions:

|                     |                |
|---------------------|----------------|
| Participants'       | 159,644        |
| Company             | <u>102,182</u> |
| Total contributions | <u>261,826</u> |

|                 |                |
|-----------------|----------------|
| Total additions | <u>488,251</u> |
|-----------------|----------------|

#### DEDUCTIONS

|                               |                   |
|-------------------------------|-------------------|
| Benefits paid to participants | 37,882,800        |
| Administrative expenses       | <u>92,713</u>     |
| Total deductions              | <u>37,975,513</u> |

|                                                   |                     |
|---------------------------------------------------|---------------------|
| Net Decrease in Net Assets Available for Benefits | <u>(37,487,262)</u> |
|---------------------------------------------------|---------------------|

#### NET ASSETS AVAILABLE FOR BENEFITS IN LIQUIDATION

|                   |                   |
|-------------------|-------------------|
| Beginning of year | <u>37,487,262</u> |
| End of year       | <u>\$ -</u>       |

See accompanying notes to financial statements.

## ESG HOLDINGS, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### NOTE 1 - Description of the Plan

---

The following description of the ESG Holdings, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan documents for a more complete description of the Plan's provisions.

#### *General*

The Plan is a defined contribution plan established by ESG Holdings, LLC (the "Company") and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). All bargaining, non-bargaining production hourly and administrative employees are eligible to participate. Participants are eligible to receive the company matching contributions after 60 days of employment. Upon enrollment in the Plan, a participant may direct employer and employee contributions to a combination of investment options.

Effective October 31, 2018, the Plan was terminated. All assets of the Plan were distributed to participants in the form of installment distributions or lump sum distributions by December 31, 2018. Participants could also elect to rollover their account balances into another plan.

#### *Administration*

A plan committee, appointed by the Company's Chief Executive Officer, is responsible for the administration of the Plan.

#### *Contributions*

Prior to the effective date of termination, participants could contribute up to 100% of pretax annual compensation (salary reduction contributions), as defined in the Plan. Participants could also contribute amounts representing distributions from other qualified plans (rollover contributions). Contributions were subject to certain limitations. New plan participants were auto enrolled at a deferral rate of 3% unless elected otherwise. Participants who were auto enrolled had their deferral rate increased automatically by 1% each year to a maximum rate of 6% for bargaining employees and 10% for non-bargaining production hourly and administrative employees.

The Company matched 100% of the participant's contributions up to the first 1% of the participants defined compensation. The Company also matched 50% of the participant's contributions on the next 5% of the participant's defined compensation. An automatic contribution of 1% for bargaining employees and 2% for non-bargaining production hourly and administrative employees is also made by the Company.

Transition benefits were available from the Company for employees who were active participants in Part A of the Everett Smith Group, Ltd Pension Plan at December 31, 2008. If an employee's age plus years of service was greater than 45 at December 31, 2008 the employee received an employer contribution of 2% of the participants defined compensation. If the eligible employee's age plus years of service was greater than 55 they received 3% and if it was greater than 60 they received 4%. The maximum period which a participant is eligible to received the transition benefits is 10 years.

## ESG HOLDINGS, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### NOTE 1 - Description of the Plan (cont.)

---

#### *Participant Accounts*

Each participant's account was credited with the participant's salary reduction contributions, rollover contributions, company contributions, and Plan earnings (net of administrative expenses). The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### *Vesting*

Participants are fully vested in their salary reduction, rollover, and company contributions plus earnings thereon.

#### *Payment of Benefits*

Benefits may be paid to the participant or beneficiary upon death, disability, retirement or termination of employment, as defined in the plan documents. The Plan provides for normal retirement at age 65. The total vested portion of a participant's account balance is distributed in the form of a lump-sum payment or periodic payments (limited to one per Plan year) if the account is greater than \$5,000. Participants experiencing financial hardship may withdraw a portion of this account balance as defined in the Plan.

#### *Notes Receivable from Participants*

Participants could borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. These loans are secured by the balance in the participant's account. There were no outstanding loans on December 31, 2018. Interest rates were 4.25% at December 30, 2017, which reflect prime plus 1% on the date that the loan commenced. Principal and interest is paid ratably through payroll deductions.

#### *Administrative Expenses*

The Company pays a portion of the Plan's administrative expenses.

---

### NOTE 2 - Summary of Significant Accounting Policies

---

#### *Basis of Accounting*

As a result of the Plan Sponsor's decision to terminate the Plan effective October 31, 2018, the Plan adopted the liquidation basis of accounting, under which assets are stated at estimated net realizable value and liabilities are stated at estimated settlement amounts. The accompanying financial statements are presented on the liquidation basis of accounting.

#### *Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States ("U.S. GAAP") requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

## ESG HOLDINGS, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### NOTE 2 - Summary of Significant Accounting Policies (cont.)

---

#### *Investment Valuation and Income Recognition*

The Plan's investments are reported at liquidation value. Liquidation value is expected to approximate fair value based on the Plan's orderly disposition of Plan assets in connection with the Plan's liquidation. 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 Administrative Committee determines the Plan's valuation policies utilizing information provided by the investment advisors, trustees, and insurance companies. See Note 3 for discussion of fair value measurements.

Net appreciation or depreciation of investments included in the accompanying statements of changes in net assets available for benefits includes realized gains or losses from the sale of investments and unrealized appreciation or depreciation in fair value of investments. Net unrealized appreciation or depreciation in the fair value of investments represents the net change in the fair value of the investments held during the period. Because unrealized gains and losses are recognized annually, the net realized gains or losses on the sale of investments represents the difference between the sale proceeds and the fair value at the beginning of the year or the original cost of the investment if purchased during the year.

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

#### *Expenses*

Certain expenses of maintaining the Plan were paid by the Plan, unless otherwise paid by the Company. Expenses that were paid by the Company were excluded from these financial statements. Fees related to the administration of notes receivable from participants were 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.

#### *Payment of Benefits*

Benefits were recorded when paid.

#### *Subsequent Events*

The Plan has evaluated subsequent events through September 27, 2019, which is the date that the financial statements were approved and available to be issued, for events requiring recording or disclosure in the Plan's financial statements.

## ESG HOLDINGS, LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### NOTE 3 - 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 authoritative guidance are described as follows:

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

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- > 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's 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2018 and 2017.

*Mutual funds:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Collective trust funds:* Valued at 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.

*Target retirement funds:* Valued at the NAV of shares held by the Plan at year-end. The Plan's Target Retirement Funds are outside managed custom unitized portfolios.

## ESG HOLDINGS, LLC 401(K) PLAN

### NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

#### **NOTE 3 - Fair Value Measurements (cont.)**

---

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2017:

|                                              | December 31, 2017   |             |             | Total                |
|----------------------------------------------|---------------------|-------------|-------------|----------------------|
|                                              | Level 1             | Level 2     | Level 3     |                      |
| Mutual funds                                 | \$ 5,250,862        | \$ -        | \$ -        | \$ 5,250,862         |
| Total assets in the fair value hierarchy     | <u>\$ 5,250,862</u> | <u>\$ -</u> | <u>\$ -</u> | 5,250,862            |
| Investments measured at net asset value (a): |                     |             |             |                      |
| Collective trust funds                       |                     |             |             | 5,000,546            |
| Target retirement funds                      |                     |             |             | <u>27,234,670</u>    |
| Investments at fair value                    |                     |             |             | <u>\$ 37,486,078</u> |

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statement of Net Assets Available for Benefits.

For years ended December 31, 2018 and 2017, there were no transfers between Levels 1 and 2 and no transfers in or out of Level 3.

The following table summarizes investments for which fair value is measured using NAV per share practical expedient as of December 31, 2017, respectively. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

|                              | December 31, 2017 |     |           |               |
|------------------------------|-------------------|-----|-----------|---------------|
| Collective trust funds:      |                   |     |           |               |
| Blackrock S&P 500 Index fund | \$ 1,964,076      | N/A | Daily     | Discretionary |
| Stable value fund            | \$ 3,036,470      | N/A | Daily     | Discretionary |
| Target retirement funds      | \$ 27,234,670     | N/A | Immediate | N/A           |

---

#### **NOTE 4 - Amount Owed to Participants Withdrawing From the Plan**

---

There were \$0 and \$30,545 owed to participants who have withdrawn from the Plan as of December 31, 2018 and 2017, respectively.

---

#### **NOTE 5 - Administration of Plan Assets**

---

The Plan's assets are administered under a contract with Wells Fargo Bank, N.A., the Trustee of the Plan. The Trustee invests funds received from contributions, investment sales, interest, and dividend income and makes distribution payments to participants.

## **ESG HOLDINGS, LLC 401(K) PLAN**

NOTES TO FINANCIAL STATEMENTS IN LIQUIDATION  
As of December 31, 2018 and 2017 and for the Year Ended December 31, 2018

---

### **NOTE 6 - Related Party and Parties In Interest Transactions**

---

Certain Plan investments are units of collective trust funds and units of target retirement funds managed by the Trustee or the plan sponsor as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Administrative and transaction fees totaling \$92,713 were paid by the Plan to the Trustee during the year ended December 31, 2018. Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

---

### **NOTE 7 - Tax Status**

---

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated September 8, 2013 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 believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore, believes that the Plan is qualified, and the related trust is tax exempt.

U.S. GAAP requires 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 IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

---

### **NOTE 8 - 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 in Liquidation.

As of December 31, 2017 the Plan had \$14,401,921 that were concentrated in three funds.

---

### **NOTE 9 - Information Prepared and Certified by Trustee**

---

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2018 and 2017. Accordingly, Wells Fargo Bank, N.A. the Trustee of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statement of Net Assets Available for Benefits in Liquidation as of December 31, 2018 and 2017 and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits in Liquidation for the year ended December 31, 2018.