

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2018 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</u>			
A	This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)	
	☒ a single-employer plan ☐ a DFE (specify) ____		
B	This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)	
C	If the plan is a collectively-bargained plan, check here. ☐		
D	Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)	

Part II	Basic Plan Information—enter all requested information		
1a	Name of plan <u>REMINGTON PRODUCTS COMPANY EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST</u>	1b	Three-digit plan number (PN) ▶ <u>003</u>
		1c	Effective date of plan <u>01/01/2008</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>REMINGTON PRODUCTS COMPANY</u> <u>961 SEVILLE RD</u> <u>WADSWORTH, OH 44281-8316</u>	2b	Employer Identification Number (EIN) <u>34-0672046</u>
		2c	Plan Sponsor's telephone number <u>330-331-3094</u>
		2d	Business code (see instructions) <u>326200</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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2019	KAREN GOODSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2019	NIELS LICHTI
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 171
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 146 6a(2) 143 6b 0 6c 10 6d 153 6e 0 6f 153 6g 151 6h 2
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

2P 2Q 2I

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

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

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ 0 **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 _____

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2018 This Form is Open to Public Inspection
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan REMINGTON PRODUCTS COMPANY EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 REMINGTON PRODUCTS COMPANY	D Employer Identification Number (EIN) 34-0672046	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	9067601	2559713
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	0	2751
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities	1d(1) 96501068	243699300
(2)	Employer real property	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f 105568669	246261764
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness	1i 14609550	14206040
j	Other liabilities	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k 14609550	14206040
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l 90959119	232055724

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.

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A) 2080000	
	(B) Participants	2a(1)(B)	
	(C) Others (including rollovers)	2a(1)(C)	
(2)	Noncash contributions	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	2080000
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans	2b(1)(E)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	0
(2)	Dividends: (A) Preferred stock	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B) 149398232	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		151478232

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5437654	
(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)		5437654
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		380352
i Administrative expenses: (1) Professional fees.....	2i(1)	45	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		45
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5818051

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		145660181
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		4563576

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: COHEN & COMPANY

(2) EIN: 34-1912961

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
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
REMINGTON PRODUCTS COMPANY 401(K) PLAN AND TRUST	34-0672046	001

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.)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2018 This Form is Open to Public Inspection.
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan <u>REMINGTON PRODUCTS COMPANY EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>REMINGTON PRODUCTS COMPANY</u>	D Employer Identification Number (EIN) <u>34-0672046</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>34-2066909</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☒ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☒ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☒ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☒ Yes	☐ No

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Schedule R (Form 5500) 2018
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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: 0.0 % 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): _____

Remington Products Company Employee Stock Ownership Plan and Trust

Financial Statements
December 31, 2018 and 2017

Cohen & Co

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REMINGTON PRODUCTS COMPANY
EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

DECEMBER 31, 2018 AND 2017

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Independent Auditors' Report

Plan Participants and Trustee
Remington Products Company
Employee Stock Ownership Plan and Trust

Report on the Financial Statements

We have audited the accompanying financial statements of the Remington Products Company Employee Stock Ownership Plan and Trust (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2018 and 2017, and the related statement of changes in net assets available for benefits 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2018 and 2017, and the changes in net assets available for benefits for the year ended December 31, 2018, in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our 2018 audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets held at end of year is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosures under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "Cohen & Company Ltd." in a cursive, slightly slanted script.

Youngstown, Ohio
October 2, 2019

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2018 AND 2017

	2018				2017			
	Participant- Directed	Company Stock		Total	Participant- Directed	Company Stock		Total
		Allocated	Unallocated			Allocated	Unallocated	
ASSETS								
INVESTMENTS - AT FAIR VALUE		\$ 116,856,444	\$ 126,842,856	\$ 243,699,300		\$ 44,620,137	\$ 51,880,931	\$ 96,501,068
CASH	\$ 27,917	2,534,547		2,562,464	\$ 27,917	9,039,684		9,067,601
	<u>27,917</u>	<u>119,390,991</u>	<u>126,842,856</u>	<u>246,261,764</u>	<u>27,917</u>	<u>53,659,821</u>	<u>51,880,931</u>	<u>105,568,669</u>
LIABILITIES AND NET ASSETS								
NOTES PAYABLE			14,206,040	14,206,040			14,609,550	14,609,550
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 27,917</u>	<u>\$ 119,390,991</u>	<u>\$ 112,636,816</u>	<u>\$ 232,055,724</u>	<u>\$ 27,917</u>	<u>\$ 53,659,821</u>	<u>\$ 37,271,381</u>	<u>\$ 90,959,119</u>

See accompanying notes to the financial statements.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2018

	Participant- Directed	Company Stock		Total
		Allocated	Unallocated	
ADDITIONS TO NET ASSETS				
ATTRIBUTABLE TO				
Employer contributions		\$ 1,296,138	\$ 783,862	\$ 2,080,000
Net appreciation in fair value of investments		72,333,532	77,064,700	149,398,232
Allocation of 2,645 shares of Company stock, at fair value		2,102,775		2,102,775
Total additions		<u>75,732,445</u>	<u>77,848,562</u>	<u>153,581,007</u>
DEDUCTIONS FROM NET				
ASSETS ATTRIBUTABLE TO				
Benefits paid to participants		5,437,654		5,437,654
Interest expense			380,352	380,352
Administrative fees		45		45
Allocation of 2,645 shares of Company stock, at fair value			2,102,775	2,102,775
Total deductions		<u>5,437,699</u>	<u>2,483,127</u>	<u>7,920,826</u>
NET INCREASE		70,294,746	75,365,435	145,660,181
TRANSFER TO REMINGTON PRODUCTS COMPANY 401(k) PLAN AND TRUST		(4,563,576)		(4,563,576)
NET ASSETS AVAILABLE FOR BENEFITS:				
BEGINNING OF YEAR	\$ 27,917	<u>53,659,821</u>	<u>37,271,381</u>	<u>90,959,119</u>
END OF YEAR	<u>\$ 27,917</u>	<u>\$ 119,390,991</u>	<u>\$ 112,636,816</u>	<u>\$ 232,055,724</u>

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following description of the Remington Products Company Employee Stock Ownership Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

Remington Products Company and subsidiaries (the Company) established the Plan effective as of January 1, 2008. The Plan operates as a leveraged employee stock ownership plan (ESOP) and is designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code (Code), as amended, and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by a trustee (the Trustee) appointed by the Company's Board of Directors.

The Plan purchased Remington Products Company common stock (Company Stock) from the Company in exchange for notes payable (Note 6) and holds the Company Stock in a trust established under the Plan. The borrowings are to be repaid over the term of the loans by fully deductible Company contributions to the Plan. As the Plan makes each payment of principal and interest, an appropriate percentage of Company Stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the Code.

The borrowings are collateralized by the unallocated shares of Company Stock. The Company has no rights against the shares once they are allocated to participants under the provisions of the ESOP. Accordingly, the financial statements of the Plan as of December 31, 2018 and 2017, and for the year ended December 31, 2018, present separately the assets and liabilities and changes therein pertaining to:

- a) the accounts of participants with vested rights in allocated Company Stock (Allocated), and
- b) Company Stock not yet allocated to eligible participants (Unallocated).

Eligibility

The Plan covers substantially all employees of the Company who are at least age 18 and have attained one year of service, providing they worked at least 1,000 hours during such Plan year. Participants who do not have at least 1,000 hours of service during such Plan year or are not employed on the last working day of a Plan year, are generally not eligible for an allocation of Company contributions for such year. An employee eligible to participate in the Plan becomes a participant on the first day of each quarter following the later of the completion of one year of eligible service and the attainment of 18 years of age.

Contributions

The Plan is funded solely by the Company's discretionary contributions to the Plan as determined by the Company's Board of Directors. Contributions authorized by the Board of Directors for the year ended December 31, 2018, were \$2,080,000. All Company contributions were subject to the limitations imposed under Code Section 404(a)(3)(A). Employee contributions are not permitted.

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (Continued)

Contributions (continued)

The Company is obligated to make contributions in cash to the Plan which, when aggregated with the Plan's distributions on unallocated Company Stock and dividends and interest earnings received, equal the amount necessary to enable the Plan to make its regularly scheduled payments of principal and interest due on its notes payable. Contribution amounts in excess of the required loan payments are allocated to the eligible participants in the Plan.

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Company Stock into investments which are more diversified. Participants who are at least age 55 with at least ten years of participation in the Plan may elect to diversify a portion of their account. Diversification is offered to each eligible participant over a six year period. In each of the first five years, a participant may diversify up to 25% of the number of shares allocated to his or her account, less any shares previously diversified. In the sixth year, the percentage changes to 50%. Participants who elect to diversify receive a cash distribution or a rollover to another qualified plan, as defined. The election to diversify is made subsequent to year-end based upon the shares of Company Stock in the participant's account at year-end.

Participant Accounts

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited with an allocation of the Company's discretionary contribution which includes the value of the shares of the Company Stock released by the Trustee from the unallocated account and forfeitures of terminated participants' nonvested accounts. Allocations of the Company's contributions are given only to eligible participants employed at the end of the Plan year. Contributions are based on participants' eligible compensation, as defined, relative to total eligible compensation, as defined, and subject to applicable limitations for the Plan year. Plan earnings or losses are allocated to each participant's account based on the ratio of the participant's account balance to all participants' account balances. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the vested benefit that can be provided from the participant's vested account.

Vesting

If a participant's employment with the Company ends for any reason other than retirement, permanent disability, or death, he or she will vest based on years of continuous service with the Company. A participant will be fully vested after three years of credited service or if employment ends due to retirement, permanent disability, or death.

NOTES TO THE FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN (Continued)

Forfeited Accounts

Forfeited nonvested shares of terminated participants are redistributed to eligible participant accounts based on the ratio that each eligible participant's compensation bears to the total compensation paid to all eligible participants for the Plan year.

During the year ended December 31, 2018, \$83,846 of cash was forfeited and redistributed to eligible participant accounts. There were no shares forfeited during the year ended December 31, 2018. There was no balance in the unallocated forfeiture account at December 31, 2018 and 2017.

Payment of Benefits

Participants terminated may receive their vested benefits. For balances less than \$10,000, the plan administrator may make a lump-sum distribution to the participant of the participant's vested account. For balances in excess of \$10,000, distribution of the balance is made in equal annual payments of cash over five years. If terminated participants do not request distribution of their vested balance after a period of inactivity, the Company's Board of Directors may elect to convert the Company Stock held in the account to cash and transfer it to the participant's account in the Remington Products Company 401(k) Plan and Trust.

Put Option

Under federal income tax regulations, Company Stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the current appraised value of the Company Stock. The put option permits the participant to sell Company Stock to the Company at any time during two option periods at the then fair market value as of the last valuation date, as specified in the Plan document. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

Voting Rights

The Trustee votes on behalf of the Plan and is required to vote on behalf of the collective best interest of Plan participants and beneficiaries. Plan participants may vote directly on issues related to the merger, sale, or liquidation of the Company.

Transfer from Plan

During 2018, approximately \$4,564,000 was transferred from the Plan to the Remington Products Company 401(k) Plan for accounts of certain terminated employees and certain participants electing diversification.

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Accounting Estimates

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

The current method of valuation of investments considers certain assumptions including the sale of the Company during 2019 (see Note 10). These factors are subject to change over time and are reviewed periodically. Further, because of the inherent uncertainty of the valuation process, those estimated fair values may differ significantly from the values that would have been used had a ready market for the investments existed, and the differences could be material.

Investment Valuation and Income Recognition

The shares of Company Stock are valued at fair value. See Note 5 for discussion of fair value measurement.

Dividend and distribution income is recorded on the ex-dividend date.

Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported on the average cost method. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Plan Expenses

All Plan administrative costs are paid by either the Plan or the Company as provided by the Plan agreement. Expenses that are paid by the Company are excluded from these financial statements.

Income Taxes

In accordance with GAAP, the plan administrator is required to evaluate tax positions taken by the Plan and recognize a tax liability for any significant uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service (IRS). As of December 31, 2018 and 2017, and for the year ended December 31, 2018, the Plan did not have a liability for unrecognized tax benefits.

NOTES TO THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

Plan management has evaluated subsequent events through October 2, 2019, the date the financial statements were available to be issued.

3. INVESTMENTS

At December 31, 2018 and 2017, the investments in Company Stock are as follows:

	December 31, 2018	
	Allocated	Unallocated
Remington Products Company Common Stock, 57,685 and 62,614 shares, respectively, at estimated fair value	\$ 116,856,444	\$ 126,842,856
	December 31, 2017	
	Allocated	Unallocated
Remington Products Company Common Stock, 56,126 and 65,259 shares, respectively, at estimated fair value	\$ 44,620,137	\$ 51,880,931

The fair value of the Company Stock is determined annually, as of December 31, by an independent third-party appraiser. The Company Stock held as a Plan asset is valued using the most recent valuation approved by the Company's Board of Directors. As of December 31, 2018 and 2017, the Plan owned approximately 89% and 90%, respectively, of the outstanding stock of Remington Products Company.

All investments were non-participant directed.

4. ADMINISTRATION OF PLAN ASSETS

The Plan's assets, which consist principally of Company Stock, are held by the Trustee of the Plan.

Company contributions are held and managed by the Trustee, who invests cash received, S-Corporation distributions, interest, and dividend income and makes distributions to participants. The Trustee also administers the payment of interest and principal on the notes payable.

Certain administrative functions are performed by officers or employees of the Company or its subsidiaries. No such officer or employee receives compensation from the Plan. Administrative expenses for the Trustee's fees are paid directly by the Company.

NOTES TO THE FINANCIAL STATEMENTS

5. 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 are described as follows:

- Level 1 Inputs are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access
- Level 2 Other significant observable inputs including: 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; or inputs that are derived principally from or corroborated by observable market data by correlation or other means
- Level 3 Inputs are significant and unobservable (including the Plan's own assumptions used to determine value)

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

Following is a description of the valuation methodologies used for assets measured at fair value at December 31, 2018 and 2017:

Sponsor company common stock: Valued at fair value based upon an annual independent appraisal. At December 31, 2018, this appraisal was based on the sale of the Company during 2019 (see Note 11). At December 31, 2017, this appraisal was based on a combination of the market and income valuation methods consistent with prior years. The appraiser took into account historical and projected cash flows and net earnings, market comparables, and estimated fair value of Company assets and liabilities. Plan management has concluded that a market participant would also recognize a discount for lack of marketability.

Plan management accumulates the data for the appraiser from the projected purchase agreement at December 31, 2018, and reviewed financial statements of the Company as of December 31, 2017. The appraiser prepares a preliminary report of the estimated per share value that a participant will receive upon distribution, which Plan management, along with the Trustee and the Board of Directors, reviews in detail, discusses and approves.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTES TO THE FINANCIAL STATEMENTS

5. FAIR VALUE MEASUREMENTS (Continued)

Assets measured at fair value are comprised of Level 3 Company Stock at December 31, 2018 and 2017, totaling \$243,699,300 and \$96,501,068, respectively.

Following is a reconciliation of activity for 2018, for the fair value of the Plan's Level 3 assets for the year ended December 31, 2018:

Balance - Beginning of year	\$ 96,501,068
Unrealized gains	148,061,603
Realized gain	1,336,629
Shares used to repay Company (1,086.001 shares)	(2,200,000)
Balance - End of year	<u>\$ 243,699,300</u>

There were no transfers between levels in 2018.

6. NOTES PAYABLE

During 2018, the Plan had two term loan agreements with the Company, bearing interest at rates of 4.40% and 2.64% with maturity dates in May 2018 and December 2052, respectively. One loan was repaid in full in May 2018. The loans outstanding amounted to \$14,206,040 and \$14,609,550 at December 31, 2018 and 2017, respectively. Interest expense of \$380,352 was incurred during 2018. The unallocated outstanding Company Stock owned by the Plan is collateral for the loans.

During 2019, the term loan outstanding as of December 31, 2018, was repaid as part of the sale of the Company (see Note 10).

The investment in unallocated Company Stock is restricted to the extent that it is security for the notes payable. Shares of the unallocated Company Stock become available for allocation to participants based on a ratio of principal and interest paid in the Plan year to the total principal and interest to be paid on the notes in future years.

During 2018, the Plan borrowed \$2,200,000 from the Company to pay distributions. The amount was repaid by the transfer to the Company of 1,086.001 shares of Company Stock prior to the year-end. This loan was interest free, and no collateral was taken for the loan. Plan management believes the loan complied with the requirements of the Department of Labor Prohibited Transactions Class Exemption 80-26.

7. TAX STATUS

The IRS has determined and informed the Company by a letter dated October 22, 2013, that the Plan is qualified under Section 401(a) of the Code. Although, the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

NOTES TO THE FINANCIAL STATEMENTS

8. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Plan invests in shares of common stock of Remington Products Company, which is the Plan sponsor. These investment activities are related party and party-in-interest transactions. As described in Notes 2 and 4, the Company pays the expenses of the Plan.

9. RISKS AND UNCERTAINTIES

The Plan investments consist primarily of the Company Stock, which is exposed to various risks such as interest rate, market, and credit risks as well as valuation assumptions based on earnings, cash flows, and/or other such techniques. Due to the level of risk associated with the Company Stock and due to uncertainties inherent in the estimates and assumptions process, it is at least reasonably possible that changes in the value of the Company Stock 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.

10. SUBSEQUENT EVENTS

On March 6, 2019, the Plan was amended and restated to allow for employees hired during the 2018 plan year and who were employed as of December 31, 2018, to be entered into the Plan on January 1, 2019, without regard to hours of service or year of eligibility service requirements. Also, all participants who earned one hour of service during the period from January 1, 2019, through March 31, 2019, became entitled to an allocation of any employer contribution made during that same period, to be allocated based on participants' eligible compensation, as defined, related to total eligible compensation, as defined, for the period from January 1, 2019, through March 31, 2019.

On April 1, 2019, the Company was sold and under provisions of the IRC, the Plan was no longer an employee stock ownership plan and transitioned to an eligible individual account Plan that may acquire and hold Company Stock as described at Section 407(d)(3)(B) of ERISA.

All liabilities and expenses of the Plan were paid and all shares of financed stock held by the Plan were sold back to the Company in the amount of \$13,693,749 in order to repay outstanding notes payable.

In an amendment to the Plan effective April 1, 2019, the benefit accruals for all participants were frozen and no additional benefits were able to be accrued. Participants also became 100% vested in their accounts as of April 1, 2019. Also, the Plan name was changed to the Remington Products Company Retirement Plan and Trust. Effective April 12, 2019, Horizon Trust & Investment Management became the trustee of the Plan. All participants were able to request a distribution of up to 25% of their vested account balance as of April 1, 2019, which was paid in a lump-sum payment. Participants who were terminated prior to January 1, 2019, were able to request a full distribution of their account balance. As of May 31, 2019, funds which were not requested to be distributed were transferred to Horizon Trust & Investment Management to be held, as defined by the amendment.

The Remington Products Company Retirement Plan and Trust was merged with the Remington Products Company 401(k) Plan and Trust (401(k) Plan) as of July 12, 2019, and funds were then transferred from Horizon Trust & Investment Management to the 401(k) Plan. Each participant's account balance in the Remington Products Company Retirement Plan and Trust was mapped to an employer stock account in the 401(k) Plan. All changes to and benefit payments from those balances are subject to certain requirements, as defined.

REMINGTON PRODUCTS COMPANY
EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST
FORM 5500
PLAN NUMBER: 003
EMPLOYER: REMINGTON PRODUCTS COMPANY

EIN: 34-0672046
YEAR END: DECEMBER 31, 2018

SCHEDULE H, PART IV, LINE 4(i) - SCHEDULE OF ASSETS HELD AT END OF YEAR

(a)	(b)	(c)	(d)	(e)
	Identity of Issue	Description of Investment	Cost	Current Value
*	Remington Products Company	120,299 Shares of Common Stock	\$ 16,353,981	<u>\$ 243,699,300</u>

* A party-in-interest as defined by ERISA.