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

2020

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

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

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
VH LISLE LLC 401(K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 11/15/2015

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)
VH LISLE LLC

1400 CORPORETUM DR.
LISLE, IL 60532

2b Employer Identification Number (EIN) 47-4036235

2c Plan Sponsor's telephone number 630-442-6002

2d Business code (see instructions) 721110

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	09/02/2021	LINDSAY A LEVINSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name VH LISLE, LLC

c Plan Name VH LISLE, LLC 401(K) SAVINGS P

4b EIN 47-4036235

4d PN 001

5	Total number of participants at the beginning of the plan year	**5** 460
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).	
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)** 460
a(2)	Total number of active participants at the end of the plan year	**6a(2)** 186
b	Retired or separated participants receiving benefits	**6b** 0
c	Other retired or separated participants entitled to future benefits	**6c** 38
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d** 224
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e** 0
f	Total. Add lines **6d** and **6e**	**6f** 224
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g** 76
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h** 27
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:

2E 2F 2G 2J 2K 2T 3D 3H

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)	[X]	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)	[X]	Trust
(4)	[ ]	General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[ ]	0	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2020 Form M-1 annual report. If the plan was not required to file the 2020 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2020** **This Form is Open to Public Inspection.**

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan	**B** Three-digit plan number (PN) ▶	
VH LISLE LLC 401(K) PROFIT SHARING PLAN & TRUST		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
VH LISLE LLC	47-4036235	

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).. . . . . [X] 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

PAYCHEX SECURITIES CORPORATION
225 KENNETH DRIVE
ROCHESTER, NY 14623

16-1486352

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2020

This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
VH LISLE LLC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
VH LISLE LLC

D Employer Identification Number (EIN)
47-4036235

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

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO STABLE ASSET - ADPZ

b Name of sponsor of entity listed in (a): INVESCO TRUST COMPANY

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)
27-3884161-001	C	0

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II **Information on Participating Plans (to be completed by DFEs)**
(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
a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2020

This Form is Open to Public Inspection

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
VH LISLE LLC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
VH LISLE LLC

D Employer Identification Number (EIN)
47-4036235

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	4504
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	803	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	92625	398324
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	
	(2) Employer real property	1d(2)	0	
e	Buildings and other property used in plan operation	1e	0	
f	Total assets (add all amounts in lines 1a through 1e)	1f	93428	402828
	Liabilities			
g	Benefit claims payable	1g	0	
h	Operating payables	1h	0	
i	Acquisition indebtedness	1i	0	
j	Other liabilities	1j	0	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	93428	402828

Part II Income and Expense Statement

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

	Income		**(a)** Amount	**(b)** Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	8388	
	(B) Participants	2a(1)(B)	85599	
	(C) Others (including rollovers)	2a(1)(C)	152698	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		246685
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1	
	(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)	0	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1
	(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)	8111	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		8111
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		3421
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		48547
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		306765
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	47419	
(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)		47419
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	2886	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		2886
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		50305
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		256460
l Transfers of assets:			
(1) To this plan	2l(1)		52940
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unmodified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: CASSELL PLAN AUDITS, INC. **(2)** EIN: 46-2966358

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	

			Yes	No	Amount
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e	Was this plan covered by a fidelity bond?	**4e**		X	
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**	X		
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	**4n**	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2020

This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
VH LISLE LLC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
VH LISLE LLC

D Employer Identification Number (EIN)
47-4036235

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

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): 16-1470238

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☒ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☒ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☒ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that 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 deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation_____

CASSELL PLAN AUDITS

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August 31, 2021

To Management and Plan Administrator of VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

Except as discussed in the following paragraph, in planning and performing our Department of Labor (DOL) limited scope audit of the financial statements of VH Lisle, LLC 401(k) Profit Sharing Plan and Trust (the Plan as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the plan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the plan's internal control.

We were engaged to perform a DOL limited-scope audit of those financial statements as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended (ERISA). Our audit did not include all of the procedures required by auditing standards generally accepted in the United States of America and did not include a consideration of internal control relating to the information summarized in Note 3 to those financial statements. Because of the significance of the information that we did not audit, we were unable to, and did not, express an opinion on those financial statements.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a material weakness and other deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Following is a description of an identified deficiency in internal control that we determined did not constitute a significant deficiency or material weakness:

ABSENCE OF INVESTMENT POLICY OR MONITORING OF INVESTMENT PERFORMANCE

Observation:

We noted during our audit that the Plan did not have written investment policy guidelines or seem to maintain adequate records of the basis for investment decision. In addition, the Plan does not have procedures to periodically monitor investment performance against expected performance.

Management and Plan Administrator
VH Lisle, LLC 401(k) Profit Sharing Plan and Trust
August 31, 2021

Recommendation:

We recommend that the Plan develop written investment policy guidelines to establish investment mix, risk, safety, liquidity, and targeted investment returns. In addition, the Plan Trustees or their designees should periodically monitor investment performance compared to the established guidelines.

This communication is intended solely for the information and use of the Plan Administrator and management and others within the Plan, and is not intended to be, and should not be, used by anyone other than these specified parties.

Cassell Plan Audits, Inc.

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Lindsay Levinson, Plan Administrator
VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

Dear Lindsay,

Thank you for using Cassell Plan Audits, Inc. as your independent auditor.

We have completed a Department of Labor ("DOL") limited scope audit of the financial statements of VH Lisle, LLC 401(k) Profit Sharing Plan and Trust (the "Plan") as of and for the year ended December 31, 2020 and have issued our report thereon dated August 31, 2021. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and schedules taken as a whole. This letter presents communications required by our professional standards.

Our *Responsibility under Auditing Standards Generally Accepted in the United States of America*

As communicated in our engagement letter dated February 16, 2021, our responsibility, as described by professional standards, is to conduct our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS") except that, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by plan management, we did not perform any auditing procedures with respect to information prepared and certified to by Reliance Trust Company and Mid Atlantic Trust Company, in accordance with DOL Regulation 2520.103-5, other than comparing the information with the related information included in the financial statements and supplemental schedules. Because of the significance of the information that we did not audit, we did not express an opinion on the financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified to by the Reliance Trust Company and Mid Atlantic Trust Company, were audited by us in accordance with U.S. GAAS, and were subjected to tests of the plan's accounting records and other procedures we considered necessary to enable us to express an opinion that they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any documents prepared by management, other than the Form 5500, which contain our reports on the audited financial statements of the Plan. Our responsibility for this information does not extend beyond the financial information identified in the report. We do not have an obligation to perform any procedures to corroborate other information contained in the Form 5500. We have read the Form 5500 to corroborate the financial information. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of information appearing in the financial statements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on March 8, 2021.

Significant Findings

Qualitative Aspect of Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Plan are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended December 31, 2020.

We noted no transactions entered into by the plan during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the plan's financial statements, or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Management Representations

We have requested certain representations from management that are included in the management representation letter. This letter has been provided to you.

Independence

We are not aware of any relationships between Cassell Plan Audits, Inc., and the plan that, in our professional judgment, may reasonably be thought to bear on our independence. Relating to our audit of the financial statements of the Plan as of and for the year ended December 31, 2020, Cassell Plan Audits, Inc. hereby confirms in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants, that we, in our professional judgment, are independent with respect to the plan.

During the year ended December 31, 2020, Cassell Plan Audits, Inc. provided the following services to the plan:

- Preparation of plan financial statements

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. We have other matters that we wanted to communicate to you regarding the operation of the plan. Those are included in the attached Management Recommendations.

This information is intended solely for the use of management of the Plan and is not intended to be and should not be used by anyone other than these specified parties.

Cassell Plan Audits, Inc.

VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

Financial Report
December 31, 2020

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CASSELL PLAN AUDITS

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Independent Auditor's Report

To the Plan Administrator and Participants
VH Lisle, LLC 401(k) Profit Sharing Plan and Trust
Schaumburg, Illinois

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of VH Lisle, LLC 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2020, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 controls 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 the 2020 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion on the 2020 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Reliance Trust Company and Mid Atlantic Trust Company, the trustees of the Plan, except for comparing such information with the related information included in the 2020 financial statements. We have been informed by the Plan Administrator that Mid Atlantic Trust Company held the Plan's assets and executed investment transactions from August 1, 2020 to December 31, 2020, and that Reliance Trust Company held the Plan's investment assets and executed investment transactions for the period January 1, 2020, to July 31, 2020. The Plan Administrator has obtained certifications from the trustees as of and for the year ended December 31, 2020, that the information provided to the Plan Administrator by the trustees is complete and accurate.

Disclaimer of Opinion on the 2020 Financial Statements

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 the 2020 financial statements.

Other Matter – Supplemental Schedules

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 41 – Schedule of Assets (Held at End of Year), as of December 30, 2020, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

Emphasis of Matter – Plan Merger

As further discussed in Note 1 of the financial statements, the Plan Sponsor of VH Lisle, LLC approved to merge VH-M Oakbrook Illinois 401(k) Savings Plan into the Plan effective August 31, 2020. Our disclaimer of opinion has not been modified with respect to this matter.

Other Matter – 2019 Financial Statements

The financial statements of the Plan as of December 31, 2019, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the predecessor auditors not to perform and they did not perform any auditing procedures with respect to the information certified ty the trustee. Their report, dated September 30, 2020, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and, accordingly, they did not express an opinion on the financial statements, and (b) the form and content of the information included in the financial statements other than that derived from the certified investment information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

The form and content of the information included in the 2020 financial statements and supplemental schedules, other than that derived from the information certified or provided by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Cassell Plan Audits, Inc.

Saint Charles, Illinois
August 31, 2021

VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2020 and 2019

	2020	2019
Assets		
Investments, at fair value	**$ 402,828**	$ 93,428
Receivables:		
Company contributions	**714**	-
Net Assets Available for Benefits	**$ 403,542**	$ 93,428

See Notes to Financial Statements.

VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2020

Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	51,968
Interest and dividends		8,112
		60,080
Contributions:		
Company		9,043
Participants		85,588
Rollover		152,698
		247,329
Total additions		307,409
Deductions from net assets attributed to:		
Benefits paid directly to participants		47,419
Administrative expenses		2,886
Total deductions		50,305
Net increase		257,104
Transfer in		53,010
Net assets available for benefits:		
Beginning of year		93,428
End of year	$	403,542

See Notes to Financial Statements.

Note 1. Plan Description

The following brief description of the VH Lisle, LLC 401(k) Profit Sharing Plan and Trust (the Plan) (f.k.a. VH Lisle, LLC 401(k) Savings Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

Effective August 31, 2020, VH-M Oakbrook Illinois 401(k) Savings Plan merged into the Plan. VH-M Oakbrook Illinois 401(k) Savings Plan's assets were transferred into the Plan prior to the plan merger.

General: The Plan is a defined contribution plan that covers all employees of VH Lisle, LLC Inc. (the Company), Vinayaka Hospitality Lisle, Vinayaka Hospitality Oakbrook, VH-M Oakbrook Illinois, Inc., Vinayaka Hospitality Schaumburg, VH-M Rosemont, LLC, Vinayaka Hospitality Westchester, and VH-Minneapolis South, Inc. except for union and non-resident aliens. Employees must be age 18 or older and complete 3 months of service to participate in the Plan. Participants can begin contributing on the first day of the month coinciding with or next following the date the eligibility requirements are met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions: Each year, participants may contribute up to 92 percent of annual compensation, as defined in the Plan, or up to limits set by the Internal Revenue Code (IRC), whichever is less. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover).

The Company contributed 25 percent of salary deferrals that did not exceed 4 percent of compensation.

In addition, the Company's management may determine the amount of any additional profit-sharing contributions to be made. In order to participate in profit-sharing contributions, participants must be employed on the last day of the plan year. There were no additional profit-sharing contributions during the year ended December 31, 2020.

Contributions are subject to certain limitations as provided in the IRC and described by the Plan.

Investment options: Upon enrollment in the Plan, a participant may direct contributions in a variety of investment choices as more fully described in the Plan's literature. Participants may change their investment options at any time as permitted by the trading regulations.

Participant accounts: Each participant's account is credited with the participant's contribution, Company matching contributions, and allocations of the Company profit-sharing contributions, if any, and Plan earnings/losses, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances or compensation, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their contributions and the earnings thereon. Vesting in the Company's matching and profit-sharing contributions portions of their accounts is based on years of continuous service. A participant is 100 percent vested in matching and profit-sharing contributions after 4 years, respectively, of credited service. Participants who attain Normal Retirement Age or who terminate employment due to death or disability are 100 percent vested in their account balances.

Plan amendment: Effective April 2020, the Plan enacted the Coronavirus Aid, Relief, and Economic Security Act (C.A.R.E.S.) allowing Coronavirus related distributions, relief of required minimum distributions, and additional loan provisions. The deadline to formally adopt the Plan for these provisions is December 31, 2022. The Plan has not yet been formally amended.

Note 1. Plan Description (continued)

Notes receivable from participants: Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance, whichever is less. The loan repayment period is not to exceed five years except for the purchase of a principal residence, in which case the repayment period is not to exceed 30 years. The loans are secured by the balance in the participant's account. The loan interest rate is set at 1 percent above the prime rate, as defined. Principal and interest is paid ratably through payroll deductions.

Payment of benefits: On termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum, partial payment, installment, or annuity amount equal to the value of the participant's vested interest in his or her account. The Plan allows for in-service distributions for reasons such as hardship or upon the participant reaching age 59 ½, as further defined in the Plan document.

Forfeited accounts: On December 31, 2020 and 2019, forfeited non-vested accounts totaled $479 and $10, respectively. These accounts will be used to pay administrative expenses of the Plan or to reduce future Company contributions. In 2020, $119 from forfeited non-vested accounts were used in 2020 to pay Company contributions and $955 from forfeited non-vested accounts were used to pay Plan administration fees.

Note 2. Summary of Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared under the accrual method of accounting.

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

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

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

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

Payment of benefits: Benefits are recorded when paid.

Expenses: Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation/(depreciation) in fair value of investments.

Subsequent events: The Plan Administrator has evaluated all subsequent events for potential recognition and/or disclosure through August 31, 2021, the date the financial statements were available to be issued.

Note 3. Investments Certified or Provided by Reliance Trust Company and Mid Atlantic Trust Company

Reliance Trust Company (Reliance), the former trustee of the Plan and Mid Atlantic Trust Company, the current trustee of the Plan have reported and certified as to the completeness and accuracy of the investment information for purposes of preparing the financial statements and supplemental schedules related thereto. This information includes investments held at December 31, 2020 and December 31, 2019 and net appreciation/(depreciation) in fair value of investments and interest and dividends for the year ended December 31, 2020. In accordance with the procedures stated in 29 CFR 2520.103-8 of the United States Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the audit of an independent public accountant need not extend to any statement or information prepared and certified by the trustees. The Plan Administrator, therefore, has instructed the independent public accountants to exclude the information certified by the trustees from the scope of their audit.

Note 4. Fair Value Measurements

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2020 and 2019.

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

Note 4. Fair Value Measurements (Continued)

Common/collective trusts: Common/collective trusts invest in collective trust funds as well as a variety of separate accounts and mutual funds. The fair values of all these investments are used in determining the NAV, as a practical expedient, of the collective investment trusts, which are not publicly quoted. In general, the majority of the underlying securities have observable level 1 quoted pricing inputs. While the underlying asset values are generally based on publicly quoted prices, the NAV of each individual common/collective trust is not valued using publicly quoted prices. Common/collective trusts can be redeemed on a daily basis and each common/collective trust has its own investment strategy. There are no restrictions, terms, or conditions under which the investments may be redeemed or sold.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets' fair value as of December 31, 2020 and 2019.

	2020			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 402,828	$ -	$ -	$ 402,828
Total assets in fair value hierarchy	$ 402,828	$ -	$ -	$ 402,828

	2019			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 92,625	$ -	$ -	$ 92,625
Investment measured at net asset value (a)				803
				$ 93,428

(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.

The following table sets forth the fair value of investments in certain entities that calculate net asset value per share (or its equivalent) at December 31, 2019:

Investment	Fair Value 2019	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trusts:				
Invesco Stable Asset	803	None	Daily	None
	$ 803			

Note 5. Related Party Transactions

Reliance Trust Company (Reliance) was the former trustee of the Plan and Mid Atlantic Trust Company, is the current trustee of the Plan, therefore, transactions with Reliance Trust Company and Mid Atlantic Trust Company 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.

Certain other administrative expenses are paid by the Company on behalf of the Plan. These amounts are not material to the financial statements.

Note 6. Tax Status

The Plan has adopted a prototype plan sponsored by Paychex Inc. which received a favorable opinion letter from the Internal Revenue Service on April 10, 2014, which stated that the plan, as then designed, was in compliance with the applicable sections of the Internal Revenue Code.

The Plan has been amended since the adoption date. The Plan Administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the U.S. federal, state, or local tax authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 7. Prohibited Transactions

During the plan year ending December 31, 2020, the Company failed to remit $12,107 of contributions to the Plan pursuant to 29 CFR 2510.3-102 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. All of these amounts were paid into the Plan together with lost earnings during the plan year ending December 31, 2020.

Note 8. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2020 and 2019:

The following is a reconciliation of net change in assets available for benefits, per the financial statements, to the Form 5500:

	2020	2019
Change in net assets available for benefits per the financial statements	$ 257,104	$ 93,428
Company contributions	(655)	-
Participant contributions	11	-
Change in net assets available for benefits per the Form 5500	$ 256,460	$ 93,428

Note 8. Reconciliation of Financial Statements to Form 5500 (Continued)

The following is a reconciliation of transfers to this plan, per the financial statements, to the Form 5500:

	2020
Transfer to this plan per the financial statements	$ 53,010
Company contributions	(59)
Participant contributions	(11)
Transfer to this plan per the Form 5500	$ 52,940

Note 9. Risks and Uncertainties

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

VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

EIN: 47-4036235
Plan Number: 001

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
Year ended December 31, 2020

Participant contributions transferred late to the plan: $12,107	Total that constitute prohibited non-exempt transactions			Total fully corrected under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
[ ] Check here if late participant loan repayments are included:	Contributions not corrected	Contributions corrected outside of VFCP	Contributions pending correction in VFCP	
Delinquent 2020 Contributions	$ -	$ 12,107	$ -	$ -

VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

EIN: 47-4036235
Plan Number: 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2020

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
		Shares of registered investment companies:		
	TIAA-CREF	TIAA-CREF Lifecycle Index 2030 Fund Institutional Class	**	$ 150,386
	TIAA-CREF	TIAA-CREF Lifecycle Index 2050 Fund Institutional Class	**	102,235
	TIAA-CREF	TIAA-CREF Lifecycle Index 2040 Fund Institutional Class	**	35,084
	TIAA-CREF	TIAA-CREF Lifecycle Index 2025 Fund Institutional Class	**	31,903
	TIAA-CREF	TIAA-CREF Lifecycle Index 2035 Fund Institutional Class	**	31,509
	TIAA-CREF	TIAA-CREF Lifecycle Index 2045 Fund Institutional Class	**	17,500
	TIAA-CREF	TIAA-CREF Lifecycle Index 2020 Fund Institutional Class	**	11,015
	TIAA-CREF	TIAA-CREF Lifecycle Index 2055 Fund Institutional Class	**	9,205
	Federated Hermes	Federated Hermes US Treasury Cash Reserves	**	4,504
	TIAA-CREF	TIAA-CREF Lifecycle Index 2015 Fund Institutional Class	**	4,084
	TIAA-CREF	TIAA-CREF Lifecycle Index 2060 Fund Institutional Class	**	2,571
	Goldman Sachs	Goldman Sachs Large Capital Growth Insights Fund	**	606
	Schwab	Schwab S&P 500 Index	**	376
	PGIM	PGIM High Yield Fund - Class Z	**	211
	Principal	Principal MidCap Fund R-5 Class	**	182
	DFA	DFA Emerging Markets Core Equity Portfolio Instituional Class	**	175
	American Funds	American Funds Euro Pacific Growth Fund Class R-6	**	164
	Vanguard	Vanguard Mid-Cap Index Fund Admiral Shares	**	158
	DFA	DFA International Core Equity Portfolio Institutional Class	**	152
	DFA	DFA U.S. Small Capital Portfolio Institutional Class	**	146
	Lifecycle	Lifecycle Index Retirement Income Fund Institutional Class	**	137
	Vanguard	Vanguard Equity-Income Fund Admiral Shares	**	104
	Vanguard	Vanguard Growth and Income Fund Admiral Shares	**	98
	Vanguard	Vanguard Mortgage-Backed Securities Index Fund Admiral Shares	**	89
	Janus Henderdson	Janus Henderson Triton Fund Class I	**	65
	Metropolitan West	Metropolitan West Total Return Bond Fund - Class I	**	55
	Vanguard	Vanguard International Explorer Fund	**	53
	Schwab	Schwab Treasury Inflation Protected Securities Index Fund	**	31
	Vanguard	Vanguard Short-Term Federal Fund Admiral Shares	**	30
				$ 402,828

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

CASSELL PLAN AUDITS

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August 31, 2021

To Management and Plan Administrator of VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

Except as discussed in the following paragraph, in planning and performing our Department of Labor (DOL) limited scope audit of the financial statements of VH Lisle, LLC 401(k) Profit Sharing Plan and Trust (the Plan as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the plan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the plan's internal control.

We were engaged to perform a DOL limited-scope audit of those financial statements as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended (ERISA). Our audit did not include all of the procedures required by auditing standards generally accepted in the United States of America and did not include a consideration of internal control relating to the information summarized in Note 3 to those financial statements. Because of the significance of the information that we did not audit, we were unable to, and did not, express an opinion on those financial statements.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a material weakness and other deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Following is a description of an identified deficiency in internal control that we determined did not constitute a significant deficiency or material weakness:

ABSENCE OF INVESTMENT POLICY OR MONITORING OF INVESTMENT PERFORMANCE

Observation:

We noted during our audit that the Plan did not have written investment policy guidelines or seem to maintain adequate records of the basis for investment decision. In addition, the Plan does not have procedures to periodically monitor investment performance against expected performance.

Management and Plan Administrator
VH Lisle, LLC 401(k) Profit Sharing Plan and Trust
August 31, 2021

Recommendation:

We recommend that the Plan develop written investment policy guidelines to establish investment mix, risk, safety, liquidity, and targeted investment returns. In addition, the Plan Trustees or their designees should periodically monitor investment performance compared to the established guidelines.

This communication is intended solely for the information and use of the Plan Administrator and management and others within the Plan, and is not intended to be, and should not be, used by anyone other than these specified parties.

Cassell Plan Audits, Inc.

CASSELL PLAN AUDITS

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Lindsay Levinson, Plan Administrator
VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

Dear Lindsay,

Thank you for using Cassell Plan Audits, Inc. as your independent auditor.

We have completed a Department of Labor ("DOL") limited scope audit of the financial statements of VH Lisle, LLC 401(k) Profit Sharing Plan and Trust (the "Plan") as of and for the year ended December 31, 2020 and have issued our report thereon dated August 31, 2021. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and schedules taken as a whole. This letter presents communications required by our professional standards.

Our *Responsibility under Auditing Standards Generally Accepted in the United States of America*

As communicated in our engagement letter dated February 16, 2021, our responsibility, as described by professional standards, is to conduct our audit in accordance with auditing standards generally accepted in the United States of America ("U.S. GAAS") except that, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and as instructed by plan management, we did not perform any auditing procedures with respect to information prepared and certified to by Reliance Trust Company and Mid Atlantic Trust Company, in accordance with DOL Regulation 2520.103-5, other than comparing the information with the related information included in the financial statements and supplemental schedules. Because of the significance of the information that we did not audit, we did not express an opinion on the financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified to by the Reliance Trust Company and Mid Atlantic Trust Company, were audited by us in accordance with U.S. GAAS, and were subjected to tests of the plan's accounting records and other procedures we considered necessary to enable us to express an opinion that they are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Other Information in Documents Containing Audited Financial Statements

We are not aware of any documents prepared by management, other than the Form 5500, which contain our reports on the audited financial statements of the Plan. Our responsibility for this information does not extend beyond the financial information identified in the report. We do not have an obligation to perform any procedures to corroborate other information contained in the Form 5500. We have read the Form 5500 to corroborate the financial information. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of information appearing in the financial statements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on March 8, 2021.

Significant Findings

Qualitative Aspect of Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Plan are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended December 31, 2020.

We noted no transactions entered into by the plan during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the plan's financial statements, or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Management Representations

We have requested certain representations from management that are included in the management representation letter. This letter has been provided to you.

Independence

We are not aware of any relationships between Cassell Plan Audits, Inc., and the plan that, in our professional judgment, may reasonably be thought to bear on our independence. Relating to our audit of the financial statements of the Plan as of and for the year ended December 31, 2020, Cassell Plan Audits, Inc. hereby confirms in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants, that we, in our professional judgment, are independent with respect to the plan.

During the year ended December 31, 2020, Cassell Plan Audits, Inc. provided the following services to the plan:

- Preparation of plan financial statements

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. We have other matters that we wanted to communicate to you regarding the operation of the plan. Those are included in the attached Management Recommendations.

This information is intended solely for the use of management of the Plan and is not intended to be and should not be used by anyone other than these specified parties.

Cassell Plan Audits, Inc.

VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

Financial Report
December 31, 2020

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Independent Auditor's Report

To the Plan Administrator and Participants
VH Lisle, LLC 401(k) Profit Sharing Plan and Trust
Schaumburg, Illinois

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of VH Lisle, LLC 401(k) Profit Sharing Plan and Trust (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2020, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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 controls 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 the 2020 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion on the 2020 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Reliance Trust Company and Mid Atlantic Trust Company, the trustees of the Plan, except for comparing such information with the related information included in the 2020 financial statements. We have been informed by the Plan Administrator that Mid Atlantic Trust Company held the Plan's assets and executed investment transactions from August 1, 2020 to December 31, 2020, and that Reliance Trust Company held the Plan's investment assets and executed investment transactions for the period January 1, 2020, to July 31, 2020. The Plan Administrator has obtained certifications from the trustees as of and for the year ended December 31, 2020, that the information provided to the Plan Administrator by the trustees is complete and accurate.

Disclaimer of Opinion on the 2020 Financial Statements

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 the 2020 financial statements.

Other Matter – Supplemental Schedules

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 41 – Schedule of Assets (Held at End of Year), as of December 30, 2020, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

Emphasis of Matter – Plan Merger

As further discussed in Note 1 of the financial statements, the Plan Sponsor of VH Lisle, LLC approved to merge VH-M Oakbrook Illinois 401(k) Savings Plan into the Plan effective August 31, 2020. Our disclaimer of opinion has not been modified with respect to this matter.

Other Matter – 2019 Financial Statements

The financial statements of the Plan as of December 31, 2019, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the predecessor auditors not to perform and they did not perform any auditing procedures with respect to the information certified ty the trustee. Their report, dated September 30, 2020, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and, accordingly, they did not express an opinion on the financial statements, and (b) the form and content of the information included in the financial statements other than that derived from the certified investment information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

The form and content of the information included in the 2020 financial statements and supplemental schedules, other than that derived from the information certified or provided by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Cassell Plan Audits, Inc.

Saint Charles, Illinois
August 31, 2021

VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2020 and 2019

	2020	2019
Assets		
Investments, at fair value	**$ 402,828**	$ 93,428
Receivables:		
Company contributions	**714**	-
Net Assets Available for Benefits	**$ 403,542**	$ 93,428

See Notes to Financial Statements.

VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year ended December 31, 2020

Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	51,968
Interest and dividends		8,112
		60,080
Contributions:		
Company		9,043
Participants		85,588
Rollover		152,698
		247,329
Total additions		307,409
Deductions from net assets attributed to:		
Benefits paid directly to participants		47,419
Administrative expenses		2,886
Total deductions		50,305
Net increase		257,104
Transfer in		53,010
Net assets available for benefits:		
Beginning of year		93,428
End of year	$	403,542

See Notes to Financial Statements.

Note 1. Plan Description

The following brief description of the VH Lisle, LLC 401(k) Profit Sharing Plan and Trust (the Plan) (f.k.a. VH Lisle, LLC 401(k) Savings Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

Effective August 31, 2020, VH-M Oakbrook Illinois 401(k) Savings Plan merged into the Plan. VH-M Oakbrook Illinois 401(k) Savings Plan's assets were transferred into the Plan prior to the plan merger.

General: The Plan is a defined contribution plan that covers all employees of VH Lisle, LLC Inc. (the Company), Vinayaka Hospitality Lisle, Vinayaka Hospitality Oakbrook, VH-M Oakbrook Illinois, Inc., Vinayaka Hospitality Schaumburg, VH-M Rosemont, LLC, Vinayaka Hospitality Westchester, and VH-Minneapolis South, Inc. except for union and non-resident aliens. Employees must be age 18 or older and complete 3 months of service to participate in the Plan. Participants can begin contributing on the first day of the month coinciding with or next following the date the eligibility requirements are met. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions: Each year, participants may contribute up to 92 percent of annual compensation, as defined in the Plan, or up to limits set by the Internal Revenue Code (IRC), whichever is less. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover).

The Company contributed 25 percent of salary deferrals that did not exceed 4 percent of compensation.

In addition, the Company's management may determine the amount of any additional profit-sharing contributions to be made. In order to participate in profit-sharing contributions, participants must be employed on the last day of the plan year. There were no additional profit-sharing contributions during the year ended December 31, 2020.

Contributions are subject to certain limitations as provided in the IRC and described by the Plan.

Investment options: Upon enrollment in the Plan, a participant may direct contributions in a variety of investment choices as more fully described in the Plan's literature. Participants may change their investment options at any time as permitted by the trading regulations.

Participant accounts: Each participant's account is credited with the participant's contribution, Company matching contributions, and allocations of the Company profit-sharing contributions, if any, and Plan earnings/losses, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances or compensation, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their contributions and the earnings thereon. Vesting in the Company's matching and profit-sharing contributions portions of their accounts is based on years of continuous service. A participant is 100 percent vested in matching and profit-sharing contributions after 4 years, respectively, of credited service. Participants who attain Normal Retirement Age or who terminate employment due to death or disability are 100 percent vested in their account balances.

Plan amendment: Effective April 2020, the Plan enacted the Coronavirus Aid, Relief, and Economic Security Act (C.A.R.E.S.) allowing Coronavirus related distributions, relief of required minimum distributions, and additional loan provisions. The deadline to formally adopt the Plan for these provisions is December 31, 2022. The Plan has not yet been formally amended.

Note 1. Plan Description (continued)

Notes receivable from participants: Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance, whichever is less. The loan repayment period is not to exceed five years except for the purchase of a principal residence, in which case the repayment period is not to exceed 30 years. The loans are secured by the balance in the participant's account. The loan interest rate is set at 1 percent above the prime rate, as defined. Principal and interest is paid ratably through payroll deductions.

Payment of benefits: On termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum, partial payment, installment, or annuity amount equal to the value of the participant's vested interest in his or her account. The Plan allows for in-service distributions for reasons such as hardship or upon the participant reaching age 59 ½, as further defined in the Plan document.

Forfeited accounts: On December 31, 2020 and 2019, forfeited non-vested accounts totaled $479 and $10, respectively. These accounts will be used to pay administrative expenses of the Plan or to reduce future Company contributions. In 2020, $119 from forfeited non-vested accounts were used in 2020 to pay Company contributions and $955 from forfeited non-vested accounts were used to pay Plan administration fees.

Note 2. Summary of Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared under the accrual method of accounting.

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

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

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

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as distributions based upon the terms of the plan document.

Payment of benefits: Benefits are recorded when paid.

Expenses: Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation/(depreciation) in fair value of investments.

Subsequent events: The Plan Administrator has evaluated all subsequent events for potential recognition and/or disclosure through August 31, 2021, the date the financial statements were available to be issued.

Note 3. Investments Certified or Provided by Reliance Trust Company and Mid Atlantic Trust Company

Reliance Trust Company (Reliance), the former trustee of the Plan and Mid Atlantic Trust Company, the current trustee of the Plan have reported and certified as to the completeness and accuracy of the investment information for purposes of preparing the financial statements and supplemental schedules related thereto. This information includes investments held at December 31, 2020 and December 31, 2019 and net appreciation/(depreciation) in fair value of investments and interest and dividends for the year ended December 31, 2020. In accordance with the procedures stated in 29 CFR 2520.103-8 of the United States Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the audit of an independent public accountant need not extend to any statement or information prepared and certified by the trustees. The Plan Administrator, therefore, has instructed the independent public accountants to exclude the information certified by the trustees from the scope of their audit.

Note 4. Fair Value Measurements

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2020 and 2019.

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

Note 4. Fair Value Measurements (Continued)

Common/collective trusts: Common/collective trusts invest in collective trust funds as well as a variety of separate accounts and mutual funds. The fair values of all these investments are used in determining the NAV, as a practical expedient, of the collective investment trusts, which are not publicly quoted. In general, the majority of the underlying securities have observable level 1 quoted pricing inputs. While the underlying asset values are generally based on publicly quoted prices, the NAV of each individual common/collective trust is not valued using publicly quoted prices. Common/collective trusts can be redeemed on a daily basis and each common/collective trust has its own investment strategy. There are no restrictions, terms, or conditions under which the investments may be redeemed or sold.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets' fair value as of December 31, 2020 and 2019.

	2020			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 402,828	$ -	$ -	$ 402,828
Total assets in fair value hierarchy	$ 402,828	$ -	$ -	$ 402,828

	2019			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 92,625	$ -	$ -	$ 92,625
Investment measured at net asset value (a)				803
				$ 93,428

(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.

The following table sets forth the fair value of investments in certain entities that calculate net asset value per share (or its equivalent) at December 31, 2019:

Investment	Fair Value 2019	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Common/collective trusts:				
Invesco Stable Asset	803	None	Daily	None
	$ 803			

Note 5. Related Party Transactions

Reliance Trust Company (Reliance) was the former trustee of the Plan and Mid Atlantic Trust Company, is the current trustee of the Plan, therefore, transactions with Reliance Trust Company and Mid Atlantic Trust Company 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.

Certain other administrative expenses are paid by the Company on behalf of the Plan. These amounts are not material to the financial statements.

Note 6. Tax Status

The Plan has adopted a prototype plan sponsored by Paychex Inc. which received a favorable opinion letter from the Internal Revenue Service on April 10, 2014, which stated that the plan, as then designed, was in compliance with the applicable sections of the Internal Revenue Code.

The Plan has been amended since the adoption date. The Plan Administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the U.S. federal, state, or local tax authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 7. Prohibited Transactions

During the plan year ending December 31, 2020, the Company failed to remit $12,107 of contributions to the Plan pursuant to 29 CFR 2510.3-102 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. All of these amounts were paid into the Plan together with lost earnings during the plan year ending December 31, 2020.

Note 8. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2020 and 2019:

The following is a reconciliation of net change in assets available for benefits, per the financial statements, to the Form 5500:

	2020	2019
Change in net assets available for benefits per the financial statements	$ 257,104	$ 93,428
Company contributions	(655)	-
Participant contributions	11	-
Change in net assets available for benefits per the Form 5500	$ 256,460	$ 93,428

Note 8. Reconciliation of Financial Statements to Form 5500 (Continued)

The following is a reconciliation of transfers to this plan, per the financial statements, to the Form 5500:

	2020
Transfer to this plan per the financial statements	$ 53,010
Company contributions	(59)
Participant contributions	(11)
Transfer to this plan per the Form 5500	$ 52,940

Note 9. Risks and Uncertainties

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

VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

EIN: 47-4036235
Plan Number: 001

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
Year ended December 31, 2020

Participant contributions transferred late to the plan: $12,107	Total that constitute prohibited non-exempt transactions			Total fully corrected under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
[ ] Check here if late participant loan repayments are included:	Contributions not corrected	Contributions corrected outside of VFCP	Contributions pending correction in VFCP	
Delinquent 2020 Contributions	$ -	$ 12,107	$ -	$ -

VH Lisle, LLC 401(k) Profit Sharing Plan and Trust

EIN: 47-4036235
Plan Number: 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2020

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
		Shares of registered investment companies:		
	TIAA-CREF	TIAA-CREF Lifecycle Index 2030 Fund Institutional Class	**	$ 150,386
	TIAA-CREF	TIAA-CREF Lifecycle Index 2050 Fund Institutional Class	**	102,235
	TIAA-CREF	TIAA-CREF Lifecycle Index 2040 Fund Institutional Class	**	35,084
	TIAA-CREF	TIAA-CREF Lifecycle Index 2025 Fund Institutional Class	**	31,903
	TIAA-CREF	TIAA-CREF Lifecycle Index 2035 Fund Institutional Class	**	31,509
	TIAA-CREF	TIAA-CREF Lifecycle Index 2045 Fund Institutional Class	**	17,500
	TIAA-CREF	TIAA-CREF Lifecycle Index 2020 Fund Institutional Class	**	11,015
	TIAA-CREF	TIAA-CREF Lifecycle Index 2055 Fund Institutional Class	**	9,205
	Federated Hermes	Federated Hermes US Treasury Cash Reserves	**	4,504
	TIAA-CREF	TIAA-CREF Lifecycle Index 2015 Fund Institutional Class	**	4,084
	TIAA-CREF	TIAA-CREF Lifecycle Index 2060 Fund Institutional Class	**	2,571
	Goldman Sachs	Goldman Sachs Large Capital Growth Insights Fund	**	606
	Schwab	Schwab S&P 500 Index	**	376
	PGIM	PGIM High Yield Fund - Class Z	**	211
	Principal	Principal MidCap Fund R-5 Class	**	182
	DFA	DFA Emerging Markets Core Equity Portfolio Instituional Class	**	175
	American Funds	American Funds Euro Pacific Growth Fund Class R-6	**	164
	Vanguard	Vanguard Mid-Cap Index Fund Admiral Shares	**	158
	DFA	DFA International Core Equity Portfolio Institutional Class	**	152
	DFA	DFA U.S. Small Capital Portfolio Institutional Class	**	146
	Lifecycle	Lifecycle Index Retirement Income Fund Institutional Class	**	137
	Vanguard	Vanguard Equity-Income Fund Admiral Shares	**	104
	Vanguard	Vanguard Growth and Income Fund Admiral Shares	**	98
	Vanguard	Vanguard Mortgage-Backed Securities Index Fund Admiral Shares	**	89
	Janus Henderdson	Janus Henderson Triton Fund Class I	**	65
	Metropolitan West	Metropolitan West Total Return Bond Fund - Class I	**	55
	Vanguard	Vanguard International Explorer Fund	**	53
	Schwab	Schwab Treasury Inflation Protected Securities Index Fund	**	31
	Vanguard	Vanguard Short-Term Federal Fund Admiral Shares	**	30
				$ 402,828

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