

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2020</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</u>	
A This return/report is for:	☐ a multiemployer plan ☒ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
	☐ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report
	☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program
	☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>ISON FAMILY RESTAURANTS 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2019</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2019</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2019</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ISON FAMILY RESTAURANTS</u> <u>11333 DEERFIELD ROAD</u> <u>BLUE ASH, OH 45242</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>83-0594893</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>513-672-3500</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>722513</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>83-0594893</u>	2c Plan Sponsor's telephone number <u>513-672-3500</u>	2d Business code (see instructions) <u>722513</u>	
2b Employer Identification Number (EIN) <u>83-0594893</u>					
2c Plan Sponsor's telephone number <u>513-672-3500</u>					
2d Business code (see instructions) <u>722513</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2021	LOGAN BROWN
	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

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3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	285
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)	254
a(2) Total number of active participants at the end of the plan year		6a(2)	269
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	307
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	307
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	133
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan 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) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 <u>01/01/2020</u> and ending <u>12/31/2020</u>		
A Name of plan <u>ISON FAMILY RESTAURANTS 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ISON FAMILY RESTAURANTS</u>	D Employer Identification Number (EIN) <u>83-0594893</u>	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	4275	0
(2) Participant contributions.....	1b(2)	7326	0
(3) Other	1b(3)	939	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans	1c(8)	74986	130290
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1814048	2147481
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1901574	2277771

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f).....	1l	1901574	2277771
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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)	111197	
(B) Participants	2a(1)(B)	187772	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		298969
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	3966	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3966
(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)	78285	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		78285
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		141201
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		522421

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	115540	
(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)		115540
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		11405
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	11550	
(3) Investment advisory and management fees	2i(3)	7729	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		19279
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		146224

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		376197
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unmodified (2) ☐ Qualified (3) ☒ 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) ☒ 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: **BARNES, DENNIG & CO., LTD**

(2) EIN: **31-1119890**

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		67489

	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?	X		200000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
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.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ 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 _____.			

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2020</div> <div>This Form is Open to Public Inspection.</div>
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan ISON FAMILY RESTAURANTS 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ISON FAMILY RESTAURANTS	D Employer Identification Number (EIN) 83-0594893

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 75-3182674		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

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Schedule R (Form 5500) 2020
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Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of 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).....

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).....

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).....

14a	
14b	
14c	

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

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

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

15a	
15b	

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

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

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

16a	
16b	

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

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

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

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 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 _____

Ison Family Restaurants 401(k) Plan

**Financial Statements
With Supplementary Information
Year Ended December 31, 2020 and 2019
With Independent Auditors' Report**



Independent Auditors' Report

To the Plan Administrator of the
Ison Family Restaurants 401(k) Plan
Cincinnati, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Ison Family Restaurants 401(k) Plan, which comprise the statement of net assets available for benefits as of December 31, 2020 and 2019, and the related statement of changes in net assets available for benefits for the year ended December 31, 2020, 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 control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the 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

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, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by the AdvisorTrust, Inc. and Matrix Trust Company, the custodians of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the custodians hold the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodians as of and for the years ended December 31, 2020 and 2019, that the information provided to the plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

BARNES DENNIG

Independent Auditors' Report (Continued)

Other Matter

The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2020 and Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2020 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and is not a required part of the financial statements. 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 referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations 2019

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, 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 the Employee Retirement Income Security Act of 1974.

Barnes Dennig & Co.

October 15, 2021
Cincinnati, Ohio

ISON FAMILY RESTAURANTS 401(K) PLAN

Statements of Net Assets Available for Benefits December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets		
Investments at fair value:		
Mutual funds	<u>\$ 2,147,481</u>	<u>\$ 1,814,048</u>
Total investments at fair value	<u>2,147,481</u>	<u>1,814,048</u>
Receivables:		
Employer	-	4,275
Employee	-	8,265
Notes receivable from participants	<u>130,290</u>	<u>74,986</u>
Total receivables	<u>130,290</u>	<u>87,526</u>
Net assets available for benefits	<u><u>\$ 2,277,771</u></u>	<u><u>\$ 1,901,574</u></u>

The accompanying notes are an integral part of these financial statements

ISON FAMILY RESTAURANTS 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2020

Additions:

Investment income:

Net appreciation in fair value of investments	\$ 141,201
Dividends and interest	<u>78,285</u>

Total investment income	<u>219,486</u>
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Interest income on notes receivable from participants	<u>3,966</u>
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Contributions:

Employee	187,772
Employer	<u>111,197</u>

Total contributions	<u>298,969</u>
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Total additions	<u>522,421</u>
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Deductions:

Benefit payments to participants	126,945
Administrative expenses	<u>19,279</u>

Total deductions	<u>146,224</u>
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Net increase	376,197
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Net assets available for benefits:

Beginning of year	<u>1,901,574</u>
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End of year	<u><u>\$ 2,277,771</u></u>
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The accompanying notes are an integral part of these financial statements

ISON FAMILY RESTAURANTS 401(K) PLAN

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of Ison Family Restaurants 401(k) Plan (the "Plan") are prepared under the accrual basis.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 for discussion of fair value measurements.

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

Investment securities, in general, are exposed to various risks such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Benefit Payments to Participants

Benefit payments to participants are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are reclassified as distributions based upon the terms of the Plan document.

Related Party Transactions

Several employees of Ison Family Restaurants (the "Company" and the "Plan Sponsor") provide administrative services to the Plan. These services include Plan oversight and day-to-day Plan administration. The Plan is not charged by the Company for the services of the employees to the Plan.

ISON FAMILY RESTAURANTS 401(K) PLAN

Notes to Financial Statements (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expenses

Certain Plan expenses are paid by the Plan Sponsor, and accordingly, are not reflected in the Plan's financial statements. Certain investment related expenses are included in net appreciation in fair value of investments.

Subsequent Event Evaluation

The Plan Sponsor has evaluated all events subsequent to the balance sheet date through October 15, 2021, which is the date the financial statements were available to be issued.

NOTE 2 DESCRIPTION OF THE PLAN

The following description of the Plan is provided for general information only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The original effective date of the Plan is January 1, 2019. The Plan is a defined contribution plan covering all employees of the Company, excluding non-resident aliens and collective bargaining employee, who have reached 21 years of age and one year of service. 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 100% of pre-tax or post-tax compensation, as defined in the Plan document. However, pre-tax and Roth contributions may not exceed limits established under Section 402(g) of the Internal Revenue Code of 1986 as amended (\$19,500 for 2020). The Plan permits catch-up elective deferrals for participants over 50 years of age subject to Internal Revenue Code ("IRC") limitations (\$6,500 for 2020). Participants designate the percentage of their total contributions invested in each account and may make transfers between accounts anytime during the year. The Plan also makes a safe-harbor matching contribution of 100% of participant contributions not to exceed 4%. The Plan may also make an additional discretionary matching contribution. No discretionary matching contribution was made in 2020.

Rollover Contributions

Participants may roll over their taxable portion of funds previously held for their account in another qualified employee benefit plan to the Plan on a tax-free basis.

Participant Accounts

Each participant's account is credited with the participant's and Company's contributions and a pro-rata allocation of the Plan's earnings. The pro-rata allocation is based upon the proportion of individual account balances to total participants' account balances in the respective investment funds. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

ISON FAMILY RESTAURANTS 401(K) PLAN

Notes to Financial Statements (Continued)

NOTE 2 DESCRIPTION OF THE PLAN (CONTINUED)

Vesting

Participants are immediately vested in all accounts, plus actual earnings thereon.

Payment of Benefits

Upon a participant's retirement, death, other termination of employment with the Plan Sponsor, or termination of the Plan, the participant's account is distributed under several options.

In-service distributions from all accounts are permissible for participants that have attained the age of 59 1/2. Participants electing in-service distribution may elect to receive all or a portion of their vested benefit in a lump sum payment.

In conditions of financial hardship, a participant may apply to the Plan administrator for approval to withdraw that portion of their account balance necessary to meet the financial hardship, subject to the limitations of the Plan and the IRC.

Upon termination of the Plan, the assets will be distributed to participants in accordance with the Plan's provisions and existing laws and regulations.

Notes Receivable from Participants

Notes receivable from participants are available on amounts in the participant's account. Each participant may have one outstanding note at a time. The minimum note receivable amount is \$1,000 and the maximum is \$50,000 or 50% of their vested account balance. All notes shall bear a reasonable rate of interest as determined by the Plan administrator. All notes receivable must be repaid within five years except in the case of a note receivable for the purpose of acquiring a home.

NOTE 3 TAX STATUS

The Plan Sponsor has adopted a prototype plan which has received an opinion letter from the IRS dated March 31, 2014, which states that the provider's prototype, as then designed, was in compliance with the applicable requirements of the IRC. Furthermore, the Plan has been amended since receiving the opinion letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC, therefore, no provision for income taxes has been included in the Plan's financial statements.

ISON FAMILY RESTAURANTS 401(K) PLAN

Notes to Financial Statements (Continued)

NOTE 4 INFORMATION CERTIFIED BY CUSTODIAN

The following information provided by AdvisorTrust, Inc. and Matrix Trust Company was certified by them to be accurate and complete:

- (a) The assets held by the AdvisorTrust, Inc. as of December 31, 2020 and Matrix Trust Company as of December 31, 2019 as well as the transactions involving these assets for the year ended December 31, 2020.
- (b) The amount of investment income for the year ended December 31, 2020.
- (c) The Schedule H, Line 4i – Schedule of Assets (Held at End of Year) at December 31, 2020.

NOTE 5 PLAN TERMINATION

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

NOTE 6 FAIR VALUE MEASUREMENTS

GAAP provisions for accounting for Fair Value Measurements establishes a framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under GAAP provisions for accounting for Fair Value Measurements are described below:

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

ISON FAMILY RESTAURANTS 401(K) PLAN

Notes to Financial Statements (Continued)

NOTE 6 FAIR VALUE MEASUREMENTS (CONTINUED)

Following is a description of the valuation approaches used for assets measured at fair value:

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

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

Assets Measured at Fair Value on a Recurring Basis

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

12/31/2020	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 2,147,481	\$ -	\$ -	\$ 2,147,481
Total investments	<u>\$ 2,147,481</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,147,481</u>
12/31/2019	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 1,814,048	\$ -	\$ -	\$ 1,814,048
Total investments	<u>\$ 1,814,048</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,814,048</u>

NOTE 7 COVID-19 PANDEMIC

On March 11, 2020, the World Health Organization recognized COVID-19 as a global pandemic, prompting many national, regional, and local governments to implement preventative or protective measures, such as travel business restrictions, temporary store closures, and wide-sweeping quarantines and stay-at-home orders. As a result, COVID-19 and the related restrictive measures have had a significant adverse impact on many sectors of the economy. The COVID-19 pandemic remains a rapidly evolving situation. The extent of the impact of COVID-19 on the Plan Sponsor’s performance and the Plan’s investments will depend on future developments, including the duration and spread of the outbreak. The impact to the Plan cannot be predicted, and the extent to which COVID-19 may impact the statement of net assets available for benefits is uncertain at this time.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. The CARES Act provides immediate and temporary relief for retirement plan sponsors and their participants with respect to employer contributions, distributions, and participant loans. The provisions of the CARES Act may be effective and operationalized immediately, prior to amending the plan document. Plan management has adopted certain relief provisions included in the CARES Act and continues to evaluate other provisions.

ISON FAMILY RESTAURANTS 401(K) PLAN

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

December 31, 2020

Schedule H (Form 5500)

83-0594893

Plan Number –001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	AB Large Cap Growth Z	Mutual fund		\$ 445,438
	AM CENTURY EMERGING MKTS FD - INV	Mutual fund		169
	Angel Oak Multi-Strategy Income Instl	Mutual fund		9,101
	Aquila Three Peaks Opportunity Growth A	Mutual fund		114,103
	Bond-Debenture Fund, Inc. R6	Mutual fund		159,653
	COHEN & STEERS PRFD SECURITIES & INCOME I	Mutual fund		10,470
	COHEN & STEERS RLTY FOCUS FD - I	Mutual fund		28,696
	FILDEL.ADV. FLOATING HIGH INC.I	Mutual fund		492
	FIDELITY NEW MARKETS INCOME FUND CL I	Mutual fund		225
	GLOBAL MARCO ABSOLUTE RETURN	Mutual fund		5,186
	Goldman Sachs International Equity Insights -	Mutual fund		100,863
	Goldman Sachs Small Cap Value Insights Fund C	Mutual fund		107,194
	Growth Leaders Fund R4	Mutual fund		44,596
	Invesco Core Plus Bond Fund Class Y	Mutual fund		177,206
	INVESCO OPPENHEIMER STEELPATH MLP ALPHA R6	Mutual fund		32,056
	IVY INTERNATIONAL CORE EQUITY CLASS R	Mutual fund		1,365
	JHancock Disciplined Value Intl R2	Mutual fund		16,281
	JPMORGAN STRATEGIC INCOME	Mutual fund		10,417
	JPMorgan Value Advantage Fund -R6	Mutual fund		114,316
	LM WESTERN ASSET COPR BOND - I	Mutual fund		5,847
	Lord Abbett Affiliated Fund, Inc Class R4	Mutual fund		1,346
	Lord Abbett Bond-Debenture Fund, Inc. Class R	Mutual fund		16,230
	Lord Abbett Emerging Market Currency Fund Cla	Mutual fund		831
	LORD ABBETT FLOATING RATE FUND R4	Mutual fund		11,197
	Lord Abbett Fundamental Equity Fund Class R4	Mutual fund		23,736
	LORD ABBETT GROWTH OPPORTS - C	Mutual fund		7,926
	Lord Abbett Growth Opportunities Fund Class R	Mutual fund		13,364
	Lord Abbett International Core Equity Fund Cl	Mutual fund		13,276
	LORD ABBETT MULTI ASSET BALANCED OPP R4	Mutual fund		29,628
	LORD ABBETT MULTI ASSET BALANCED OPP R6	Mutual fund		80,260
	LORD ABBETT SHORT DURATION INCOME R4	Mutual fund		17,772
	LORD ABBETT TOTAL RETURN FUND R4	Mutual fund		6,114
	Lord Abbett Value Opportunities Fund Class R4	Mutual fund		9,802
	NUVEEN SMALL CAP VALUE FUND	Mutual fund		59,430
	OPPENHEIMER STEELPATH MLP ALPHA FUND-I	Mutual fund		-
	Prudential Absolute Return Bond Fd Cl Q	Mutual fund		9,764
	SHORT DURATION STRATEGIC INCOME FUND INVESTOR	Mutual fund		44,783
	TEMPLETON GLOBAL BOND FD - ADV	Mutual fund		15,020
	VIRTUS MULTI-SECTOR SHORT TERM BOND FUND - I	Mutual fund		1,891
	WELLS FARGO AVTG SPEC MID CAP VALUE R6	Mutual fund		185,551
	American Century Emerging Markets R5	Mutual fund		25,601
	American Century Disciplnd Cor Val R5	Mutual fund		103,807
	Shelton Emerging Markets Fund Institutional	Mutual fund		6,183
	Goldman Sachs GQG Ptnrs Intl Opps R6	Mutual fund		35,616
	Janus Henderson European Focus I	Mutual fund		38,106
	Lod Abbett Short Duration Income R6	Mutual fund		5,361
	Sit US Government Securities	Mutual fund		1,212
*	Participant loans	4.25% - 6.50%		130,290
				<u>\$ 2,277,771</u>

NOTE: The above data is based upon information that has been certified as complete and accurate by AdvisorTrust, Inc.

* Denotes Party-In-Interest

See independent auditors' disclaimer of opinion report

ISON FAMILY RESTAURANTS 401(K) PLAN

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

December 31, 2020

Schedule H (Form 5500)

83-0594893

Plan Number –001

Total that Constitute Nonexempt Prohibited Transactions

Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Check here if late participant loan repayments are included: X				
Total	\$ 67,489	\$ -	\$ -	\$ -

ISON FAMILY RESTAURANTS 401(K) PLAN

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

December 31, 2020

Schedule H (Form 5500)

83-0594893

Plan Number –001

Column A	Column B	Column C	Column D	Column E
	Identity of issuer, borrower of similar entity	Description of Investment	Cost	Current Value
	AB Large Cap Growth Z	Mutual fund		\$ 445,438
	AM CENTURY EMERGING MKTS FD - INV	Mutual fund		169
	Angel Oak Multi-Strategy Income Instl	Mutual fund		9,101
	Aquila Three Peaks Opportunity Growth A	Mutual fund		114,103
	Bond-Debenture Fund, Inc. R6	Mutual fund		159,653
	COHEN & STEERS PRFD SECURITIES & INCOME I	Mutual fund		10,470
	COHEN & STEERS RLTY FOCUS FD - I	Mutual fund		28,696
	FILDEL.ADV. FLOATING HIGH INC.I	Mutual fund		492
	FIDELITY NEW MARKETS INCOME FUND CL I	Mutual fund		225
	GLOBAL MARCO ABSOLUTE RETURN	Mutual fund		5,186
	Goldman Sachs International Equity Insights -	Mutual fund		100,863
	Goldman Sachs Small Cap Value Insights Fund C	Mutual fund		107,194
	Growth Leaders Fund R4	Mutual fund		44,596
	Invesco Core Plus Bond Fund Class Y	Mutual fund		177,206
	INVESCO OPPENHEIMER STEELPATH MLP ALPHA R6	Mutual fund		32,056
	IVY INTERNATIONAL CORE EQUITY CLASS R	Mutual fund		1,365
	JHancock Disciplined Value Intl R2	Mutual fund		16,281
	JPMORGAN STRATEGIC INCOME	Mutual fund		10,417
	JPMorgan Value Advantage Fund -R6	Mutual fund		114,316
	LM WESTERN ASSET COPR BOND - I	Mutual fund		5,847
	Lord Abbett Affiliated Fund, Inc Class R4	Mutual fund		1,346
	Lord Abbett Bond-Debenture Fund, Inc. Class R	Mutual fund		16,230
	Lord Abbett Emerging Market Currency Fund Cla	Mutual fund		831
	LORD ABBETT FLOATING RATE FUND R4	Mutual fund		11,197
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	LORD ABBETT GROWTH OPPORTS - C	Mutual fund		7,926
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	LORD ABBETT MULTI ASSET BALANCED OPP R6	Mutual fund		80,260
	LORD ABBETT SHORT DURATION INCOME R4	Mutual fund		17,772
	LORD ABBETT TOTAL RETURN FUND R4	Mutual fund		6,114
	Lord Abbett Value Opportunities Fund Class R4	Mutual fund		9,802
	NUVEEN SMALL CAP VALUE FUND	Mutual fund		59,430
	OPPENHEIMER STEELPATH MLP ALPHA FUND-I	Mutual fund		-
	Prudential Absolute Return Bond Fd Cl Q	Mutual fund		9,764
	SHORT DURATION STRATEGIC INCOME FUND INVESTOR	Mutual fund		44,783
	TEMPLETON GLOBAL BOND FD - ADV	Mutual fund		15,020
	VIRTUS MULTI-SECTOR SHORT TERM BOND FUND - I	Mutual fund		1,891
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	American Century Emerging Markets R5	Mutual fund		25,601
	American Century Disciplnd Cor Val R5	Mutual fund		103,807
	Shelton Emerging Markets Fund Institutional	Mutual fund		6,183
	Goldman Sachs GQG Ptnrs Intl Opps R6	Mutual fund		35,616
	Janus Henderson European Focus I	Mutual fund		38,106
	Lod Abbett Short Duration Income R6	Mutual fund		5,361
	Sit US Government Securities	Mutual fund		1,212
*	Participant loans	4.25% - 6.50%		130,290
				<u>\$ 2,277,771</u>

NOTE: The above data is based upon information that has been certified as complete and accurate by AdvisorTrust, Inc.

* Denotes Party-In-Interest

See independent auditors' disclaimer of opinion report