

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2021</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                           |                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                             | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                            |
| For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>  |                                                                                                                                                                                                                                                                                                                                            |
| <b>A</b> This return/report is for:                                                                       | <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)<br><input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____ |
| <b>B</b> This return/report is:                                                                           | <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                                      |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                                | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                   |
| <b>D</b> Check box if filing under:                                                                       | <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program<br><input type="checkbox"/> special extension (enter description)                                                                                                                                     |
| <b>E</b> If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                   |

|                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                                                                                                                                                   | <b>Basic Plan Information—enter all requested information</b>                                                                                                                                                                                                                                                                               |                                                                     |                                                                  |                                                             |  |
| <b>1a</b> Name of plan<br><u>COASTAL PET PRODUCTS, INC. 401K PLAN AND TRUST</u>                                                                                                                                                                                                                                                                                  | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>01/01/1995</u></td> </tr> </table>                             | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>002</u>                                                       | <b>1c</b> Effective date of plan<br><u>01/01/1995</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                                                                                                                                         | <u>002</u>                                                                                                                                                                                                                                                                                                                                  |                                                                     |                                                                  |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>01/01/1995</u>                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>COASTAL PET PRODUCTS, INC.</u><br><br><u>911 LEADWAY AVENUE</u><br><u>ALLIANCE, OH 44601</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>34-1044431</u></td> </tr> <tr> <td><b>2c</b> Plan Sponsor's telephone number<br/><u>330-821-7363</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>339900</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>34-1044431</u> | <b>2c</b> Plan Sponsor's telephone number<br><u>330-821-7363</u> | <b>2d</b> Business code (see instructions)<br><u>339900</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>34-1044431</u>                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>2c</b> Plan Sponsor's telephone number<br><u>330-821-7363</u>                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>339900</u>                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |

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

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

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 08/23/2022 | TINA UNKEFER                                                 |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

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

Form 5500 (2021)  
v. 210624

|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                   |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
|                                                                                                                                                                                                                                                                                                                                                                                                                            |  | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |
|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                     |  | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                    |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 554 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                                                                                                                                                                                                                                     |  | <b>6a(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 472 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                          |  | <b>6a(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 486 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                         |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0   |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                         |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 180 |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 666 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                                                                                                                                                                 |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                    |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 666 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                            |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 616 |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                 |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 104 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                        |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2A 2E 2F 2G 2J 2K 2T                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                   |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                              |     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input checked="" type="checkbox"/> <u>2</u> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |     |

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

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**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.

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

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**11c** Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 \_\_\_\_\_

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|                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                    |                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE A<br/>(Form 5500)<br/><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div> | <div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021 |                                                      |     |
| A Name of plan<br>COASTAL PET PRODUCTS, INC. 401K PLAN AND TRUST                           | B Three-digit plan number (PN) ▶                     | 002 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>COASTAL PET PRODUCTS, INC.       | D Employer Identification Number (EIN)<br>34-1044431 |     |

|        |                                                                           |                                                                                                                                                                    |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I | Information Concerning Insurance Contract Coverage, Fees, and Commissions | Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A. |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|

1 Coverage Information:

(a) Name of insurance carrier  
NATIONWIDE LIFE INSURANCE CO.

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
|            |               |                                       |                                                                             | (f) From                | (g) To     |
| 31-4156830 | 66869         | 335-80424                             | 0                                                                           | 01/01/2021              | 12/31/2021 |

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

|                                      |                               |
|--------------------------------------|-------------------------------|
| (a) Total amount of commissions paid | (b) Total amount of fees paid |
|                                      |                               |

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

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**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

**Part II Investment and Annuity Contract Information**

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

|          |                                                                                               |          |          |
|----------|-----------------------------------------------------------------------------------------------|----------|----------|
| <b>4</b> | Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | <b>0</b> |
| <b>5</b> | Current value of plan's interest under this contract in separate accounts at year end.....    | <b>5</b> | <b>0</b> |

**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶

|          |                                                                                                                                                                                                       |           |  |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>b</b> | Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> |  |
| <b>c</b> | Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |  |
| <b>d</b> | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. ....<br>Specify nature of costs ▶ | <b>6d</b> |  |

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity  
(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee  
(3) ☐ guaranteed investment (4) ☐ other ▶

|          |                                               |           |                |
|----------|-----------------------------------------------|-----------|----------------|
| <b>b</b> | Balance at the end of the previous year ..... | <b>7b</b> | <b>1122923</b> |
|----------|-----------------------------------------------|-----------|----------------|

|          |                                                              |              |              |  |
|----------|--------------------------------------------------------------|--------------|--------------|--|
| <b>c</b> | Additions: (1) Contributions deposited during the year ..... | <b>7c(1)</b> | <b>24368</b> |  |
|          | (2) Dividends and credits.....                               | <b>7c(2)</b> | <b>0</b>     |  |
|          | (3) Interest credited during the year.....                   | <b>7c(3)</b> | <b>76713</b> |  |
|          | (4) Transferred from separate account.....                   | <b>7c(4)</b> | <b>239</b>   |  |
|          | (5) Other (specify below) .....                              | <b>7c(5)</b> | <b>1127</b>  |  |

▶ **LOAN REPAYMENT - PRINCIPAL**

|                           |              |               |
|---------------------------|--------------|---------------|
| (6) Total additions ..... | <b>7c(6)</b> | <b>102447</b> |
|---------------------------|--------------|---------------|

|          |                                                                              |           |                |
|----------|------------------------------------------------------------------------------|-----------|----------------|
| <b>d</b> | Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) ..... | <b>7d</b> | <b>1225370</b> |
|----------|------------------------------------------------------------------------------|-----------|----------------|

**e** Deductions:

|  |                                                                                 |              |                |  |
|--|---------------------------------------------------------------------------------|--------------|----------------|--|
|  | (1) Disbursed from fund to pay benefits or purchase annuities during year ..... | <b>7e(1)</b> | <b>177678</b>  |  |
|  | (2) Administration charge made by carrier.....                                  | <b>7e(2)</b> | <b>770</b>     |  |
|  | (3) Transferred to separate account.....                                        | <b>7e(3)</b> | <b>0</b>       |  |
|  | (4) Other (specify below) .....                                                 | <b>7e(4)</b> | <b>1046922</b> |  |

▶ **MARKET VALUE ADJUSTMENT TRANSFER TO FUNDING SUCCESSOR**

|                            |              |                |
|----------------------------|--------------|----------------|
| (5) Total deductions ..... | <b>7e(5)</b> | <b>1225370</b> |
|----------------------------|--------------|----------------|

|          |                                                                                                |           |          |
|----------|------------------------------------------------------------------------------------------------|-----------|----------|
| <b>f</b> | Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) ..... | <b>7f</b> | <b>0</b> |
|----------|------------------------------------------------------------------------------------------------|-----------|----------|

**Part III Welfare Benefit Contract Information**

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)     
**b** ☐ Dental     
**c** ☐ Vision     
**d** ☐ Life insurance  
**e** ☐ Temporary disability (accident and sickness)     
**f** ☐ Long-term disability     
**g** ☐ Supplemental unemployment     
**h** ☐ Prescription drug  
**i** ☐ Stop loss (large deductible)     
**j** ☐ HMO contract     
**k** ☐ PPO contract     
**l** ☐ Indemnity contract  
**m** ☐ Other (specify) ▶

**9** Experience-rated contracts:

|                                                                                                                                                    |                 |                 |   |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|---|
| <b>a</b> Premiums: (1) Amount received .....                                                                                                       | <b>9a(1)</b>    |                 |   |
| (2) Increase (decrease) in amount due but unpaid .....                                                                                             | <b>9a(2)</b>    |                 |   |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                          | <b>9a(3)</b>    |                 |   |
| (4) Earned ((1) + (2) - (3)) .....                                                                                                                 |                 | <b>9a(4)</b>    | 0 |
| <b>b</b> Benefit charges (1) Claims paid .....                                                                                                     | <b>9b(1)</b>    |                 |   |
| (2) Increase (decrease) in claim reserves .....                                                                                                    | <b>9b(2)</b>    |                 |   |
| (3) Incurred claims (add (1) and (2)) .....                                                                                                        |                 | <b>9b(3)</b>    | 0 |
| (4) Claims charged .....                                                                                                                           |                 | <b>9b(4)</b>    |   |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                      |                 |                 |   |
| (A) Commissions .....                                                                                                                              | <b>9c(1)(A)</b> |                 |   |
| (B) Administrative service or other fees .....                                                                                                     | <b>9c(1)(B)</b> |                 |   |
| (C) Other specific acquisition costs .....                                                                                                         | <b>9c(1)(C)</b> |                 |   |
| (D) Other expenses .....                                                                                                                           | <b>9c(1)(D)</b> |                 |   |
| (E) Taxes .....                                                                                                                                    | <b>9c(1)(E)</b> |                 |   |
| (F) Charges for risks or other contingencies .....                                                                                                 | <b>9c(1)(F)</b> |                 |   |
| (G) Other retention charges .....                                                                                                                  | <b>9c(1)(G)</b> |                 |   |
| (H) Total retention .....                                                                                                                          |                 | <b>9c(1)(H)</b> | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) ..... |                 | <b>9c(2)</b>    |   |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                                |                 | <b>9d(1)</b>    |   |
| (2) Claim reserves .....                                                                                                                           |                 | <b>9d(2)</b>    |   |
| (3) Other reserves .....                                                                                                                           |                 | <b>9d(3)</b>    |   |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....                                           |                 | <b>9e</b>       |   |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                                             |            |   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                                                       | <b>10a</b> | 2 |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. ....<br>Specify nature of costs. | <b>10b</b> |   |

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? ..... ☐ Yes ☒ No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

|                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                  |                                                                                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| <div><b>SCHEDULE A</b><br/><b>(Form 5500)</b><br/><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div> | <div><b>Insurance Information</b></div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ <b>File as an attachment to Form 5500.</b></div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div><b>2021</b></div> <div><b>This Form is Open to Public Inspection</b></div> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|

|                                                                                             |                                         |     |
|---------------------------------------------------------------------------------------------|-----------------------------------------|-----|
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021  |                                         |     |
| <b>A</b> Name of plan<br>COASTAL PET PRODUCTS, INC. 401K PLAN AND TRUST                     | <b>B</b> Three-digit plan number (PN) ▶ | 002 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>COASTAL PET PRODUCTS, INC. |                                         |     |
| <b>D</b> Employer Identification Number (EIN)<br>34-1044431                                 |                                         |     |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A. |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**1** Coverage Information:

**(a)** Name of insurance carrier  
NATIONWIDE LIFE INSURANCE CO

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
|            |               |                                       |                                                                             | (f) From                | (g) To     |
| 31-4156830 | 66869         | 335-80424                             | 83                                                                          | 01/01/2021              | 12/31/2021 |

**2** Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

|                                      |                               |
|--------------------------------------|-------------------------------|
| (a) Total amount of commissions paid | (b) Total amount of fees paid |
|                                      |                               |

**3** Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

---

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

**Part II Investment and Annuity Contract Information**

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

|          |                                                                                               |          |         |
|----------|-----------------------------------------------------------------------------------------------|----------|---------|
| <b>4</b> | Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 1893204 |
| <b>5</b> | Current value of plan's interest under this contract in separate accounts at year end.....    | <b>5</b> | 0       |

**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶

|          |                                                                                                                                                                                                       |           |  |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>b</b> | Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> |  |
| <b>c</b> | Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |  |
| <b>d</b> | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. ....<br>Specify nature of costs ▶ | <b>6d</b> |  |

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity  
(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee  
(3) ☐ guaranteed investment (4) ☐ other ▶

|          |                                                                                                   |              |         |
|----------|---------------------------------------------------------------------------------------------------|--------------|---------|
| <b>b</b> | Balance at the end of the previous year .....                                                     | <b>7b</b>    | 0       |
| <b>c</b> | Additions: (1) Contributions deposited during the year .....                                      | <b>7c(1)</b> | 45566   |
|          | (2) Dividends and credits.....                                                                    | <b>7c(2)</b> | 0       |
|          | (3) Interest credited during the year.....                                                        | <b>7c(3)</b> | 9252    |
|          | (4) Transferred from separate account.....                                                        | <b>7c(4)</b> | 825154  |
|          | (5) Other (specify below).....<br>▶ LOAN REPAYMENT - PRINCIPAL, TRANSFER FROM INSUDE NW-PRINCIPAL | <b>7c(5)</b> | 1049238 |
|          | (6) Total additions .....                                                                         | <b>7c(6)</b> | 1929210 |
| <b>d</b> | Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....                      | <b>7d</b>    | 1929210 |
| <b>e</b> | Deductions:                                                                                       |              |         |
|          | (1) Disbursed from fund to pay benefits or purchase annuities during year .....                   | <b>7e(1)</b> | 35251   |
|          | (2) Administration charge made by carrier.....                                                    | <b>7e(2)</b> | 637     |
|          | (3) Transferred to separate account.....                                                          | <b>7e(3)</b> | 118     |
|          | (4) Other (specify below).....<br>▶                                                               | <b>7e(4)</b> |         |
|          | (5) Total deductions .....                                                                        | <b>7e(5)</b> | 36006   |
| <b>f</b> | Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ).....     | <b>7f</b>    | 1893204 |

**Part III Welfare Benefit Contract Information**

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)     
 **b** ☐ Dental     
 **c** ☐ Vision     
 **d** ☐ Life insurance  
**e** ☐ Temporary disability (accident and sickness)     
 **f** ☐ Long-term disability     
 **g** ☐ Supplemental unemployment     
 **h** ☐ Prescription drug  
**i** ☐ Stop loss (large deductible)     
 **j** ☐ HMO contract     
 **k** ☐ PPO contract     
 **l** ☐ Indemnity contract  
**m** ☐ Other (specify) ▶

**9** Experience-rated contracts:

|                                                                                                                                                    |                 |                 |   |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|---|
| <b>a</b> Premiums: (1) Amount received .....                                                                                                       | <b>9a(1)</b>    |                 |   |
| (2) Increase (decrease) in amount due but unpaid .....                                                                                             | <b>9a(2)</b>    |                 |   |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                          | <b>9a(3)</b>    |                 |   |
| (4) Earned ((1) + (2) - (3)) .....                                                                                                                 |                 | <b>9a(4)</b>    | 0 |
| <b>b</b> Benefit charges (1) Claims paid .....                                                                                                     | <b>9b(1)</b>    |                 |   |
| (2) Increase (decrease) in claim reserves .....                                                                                                    | <b>9b(2)</b>    |                 |   |
| (3) Incurred claims (add (1) and (2)) .....                                                                                                        |                 | <b>9b(3)</b>    | 0 |
| (4) Claims charged .....                                                                                                                           |                 | <b>9b(4)</b>    |   |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                      |                 |                 |   |
| (A) Commissions .....                                                                                                                              | <b>9c(1)(A)</b> |                 |   |
| (B) Administrative service or other fees .....                                                                                                     | <b>9c(1)(B)</b> |                 |   |
| (C) Other specific acquisition costs .....                                                                                                         | <b>9c(1)(C)</b> |                 |   |
| (D) Other expenses .....                                                                                                                           | <b>9c(1)(D)</b> |                 |   |
| (E) Taxes .....                                                                                                                                    | <b>9c(1)(E)</b> |                 |   |
| (F) Charges for risks or other contingencies .....                                                                                                 | <b>9c(1)(F)</b> |                 |   |
| (G) Other retention charges .....                                                                                                                  | <b>9c(1)(G)</b> |                 |   |
| (H) Total retention .....                                                                                                                          |                 | <b>9c(1)(H)</b> | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) ..... |                 | <b>9c(2)</b>    |   |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                                |                 | <b>9d(1)</b>    |   |
| (2) Claim reserves .....                                                                                                                           |                 | <b>9d(2)</b>    |   |
| (3) Other reserves .....                                                                                                                           |                 | <b>9d(3)</b>    |   |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....                                           |                 | <b>9e</b>       |   |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                                             |            |   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                                                       | <b>10a</b> | 2 |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. ....<br>Specify nature of costs. | <b>10b</b> |   |

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? ..... ☐ Yes ☒ No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2021</b>                                    |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |

|                                                                                             |                                                             |     |
|---------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021  |                                                             |     |
| <b>A</b> Name of plan<br>COASTAL PET PRODUCTS, INC. 401K PLAN AND TRUST                     | <b>B</b> Three-digit plan number (PN) ▶                     | 002 |
|                                                                                             |                                                             |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>COASTAL PET PRODUCTS, INC. | <b>D</b> Employer Identification Number (EIN)<br>34-1044431 |     |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

|                                                                                                                   |                                            |
|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |                                            |
| NATIONWIDE                                                                                                        | ONE NATIONWIDE PLAZA<br>COLUMBUS, OH 43215 |

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</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

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**(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

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**(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

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**(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

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

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

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

MGO INVESTMENT ADVISORS INC.

24400 CHAGRIN BLVD  
SUITE 310  
BEACHWOOD, OH 44122

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 26 27 28<br>31 38      | INVESTMENT ADVISOR                                                                                | 67375                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

NATIONWIDE

ONE NATIONWIDE PLAZA  
COLUMBUS, OH 43215

| (b)<br>Service Code(s)           | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|----------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 18 19 26<br>49 59 60 64<br>99 | CUSTODIAN/REC<br>ORDKEEPER                                                                        | 6983                                                                   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 23581                                                                                                                                                                           | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

MOSKAL GROSS ORCHOSKY INC.

24400 CHAGRIN BLVD  
SUITE 310  
BEACHWOOD, OH 44122

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 16 17<br>37         | THIRD PARTY ADMINISTRATOR                                                                         | 13707                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 12633                                                                                                                                                                           | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

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

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

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

**Part I Service Provider Information (continued)**

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

| (a) Enter service provider name as it appears on line 2              | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| NATIONWIDE                                                           | 15 18 19 25 26 49 64 99                                                                                                                                            | 23581                                     |
| (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. |                                           |
| MOSKAL GROSS ORCHOSKY INC. 24400 CHAGRIN BLVD<br>BEACHWOOD, OH 44122 | SERVICE PROVIDER FEE                                                                                                                                               |                                           |
| (a) Enter service provider name as it appears on line 2              | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
| MGO INC.                                                             | 26 49 64                                                                                                                                                           | 12633                                     |
| (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. |                                           |
| NAATIONWIDE ONE NATIONWIDE PLAZA<br>COLUMBUS, OH 43215               | ADVISOR/SERVICE PROVIDER FEE                                                                                                                                       |                                           |
| (a) Enter service provider name as it appears on line 2              | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                      |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation  | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                      |                                                                                                                                                                    |                                           |

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2021</b><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                            |            |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|
| For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u> |                                                                            |            |
| <b>A</b> Name of plan<br><u>COASTAL PET PRODUCTS, INC. 401K PLAN AND TRUST</u>                           | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> | <u>002</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>COASTAL PET PRODUCTS, INC.</u>       | <b>D</b> Employer Identification Number (EIN)<br><u>34-1044431</u>         |            |

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

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

| Assets                                                                                            |                 | (a) Beginning of Year | (b) End of Year |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash.....                                                      | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    | 251525                | 256884          |
| <b>(2)</b> Participant contributions.....                                                         | <b>1b(2)</b>    | 0                     | 0               |
| <b>(3)</b> Other .....                                                                            | <b>1b(3)</b>    | 0                     | 0               |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other .....                                                                        | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    | 91194                 | 84777           |
| <b>(9)</b> Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....       | <b>1c(13)</b>   | 18867268              | 19858005        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   | 1122923               | 1893204         |
| <b>(15)</b> Other.....                                                                            | <b>1c(15)</b>   |                       |                 |

|                    |                                                                  | (a) Beginning of Year | (b) End of Year   |
|--------------------|------------------------------------------------------------------|-----------------------|-------------------|
| <b>1d</b>          | Employer-related investments:                                    |                       |                   |
| (1)                | Employer securities.....                                         | <b>1d(1)</b>          |                   |
| (2)                | Employer real property.....                                      | <b>1d(2)</b>          |                   |
| <b>e</b>           | Buildings and other property used in plan operation .....        | <b>1e</b>             |                   |
| <b>f</b>           | Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b>             | 20332910 22092870 |
| <b>Liabilities</b> |                                                                  |                       |                   |
| <b>g</b>           | Benefit claims payable .....                                     | <b>1g</b>             |                   |
| <b>h</b>           | Operating payables .....                                         | <b>1h</b>             |                   |
| <b>i</b>           | Acquisition indebtedness.....                                    | <b>1i</b>             |                   |
| <b>j</b>           | Other liabilities.....                                           | <b>1j</b>             |                   |
| <b>k</b>           | Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b>             | 0 0               |
| <b>Net Assets</b>  |                                                                  |                       |                   |
| <b>l</b>           | Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>             | 20332910 22092870 |

**Part II Income and Expense Statement**

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

|               |                                                                                                        | (a) Amount      | (b) Total |
|---------------|--------------------------------------------------------------------------------------------------------|-----------------|-----------|
| <b>Income</b> |                                                                                                        |                 |           |
| <b>a</b>      | <b>Contributions:</b>                                                                                  |                 |           |
| (1)           | Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 369245    |
|               | <b>(B)</b> Participants .....                                                                          | <b>2a(1)(B)</b> | 769178    |
|               | <b>(C)</b> Others (including rollovers).....                                                           | <b>2a(1)(C)</b> | 34555     |
| (2)           | Noncash contributions.....                                                                             | <b>2a(2)</b>    |           |
| (3)           | Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    | 1172978   |
| <b>b</b>      | <b>Earnings on investments:</b>                                                                        |                 |           |
| (1)           | Interest:                                                                                              |                 |           |
|               | <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....    | <b>2b(1)(A)</b> |           |
|               | <b>(B)</b> U.S. Government securities .....                                                            | <b>2b(1)(B)</b> |           |
|               | <b>(C)</b> Corporate debt instruments .....                                                            | <b>2b(1)(C)</b> |           |
|               | <b>(D)</b> Loans (other than to participants) .....                                                    | <b>2b(1)(D)</b> |           |
|               | <b>(E)</b> Participant loans.....                                                                      | <b>2b(1)(E)</b> | 5023      |
|               | <b>(F)</b> Other .....                                                                                 | <b>2b(1)(F)</b> |           |
|               | <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                          | <b>2b(1)(G)</b> | 5023      |
| (2)           | Dividends: <b>(A)</b> Preferred stock.....                                                             | <b>2b(2)(A)</b> |           |
|               | <b>(B)</b> Common stock .....                                                                          | <b>2b(2)(B)</b> |           |
|               | <b>(C)</b> Registered investment company shares (e.g. mutual funds).....                               | <b>2b(2)(C)</b> |           |
|               | <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....              | <b>2b(2)(D)</b> | 0         |
| (3)           | Rents .....                                                                                            | <b>2b(3)</b>    |           |
| (4)           | Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |           |
|               | <b>(B)</b> Aggregate carrying amount (see instructions).....                                           | <b>2b(4)(B)</b> |           |
|               | <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....              | <b>2b(4)(C)</b> | 0         |
| (5)           | Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |           |
|               | <b>(B)</b> Other .....                                                                                 | <b>2b(5)(B)</b> |           |
|               | <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....     | <b>2b(5)(C)</b> | 0         |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            |           |
| (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) |            | 2184006   |
| c Other income.....                                                                            | 2c     |            | 85965     |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 3447972   |
| <b>Expenses</b>                                                                                |        |            |           |
| e Benefit payment and payments to provide benefits:                                            |        |            |           |
| (1) Directly to participants or beneficiaries, including direct rollovers.....                 | 2e(1)  | 1688012    |           |
| (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)  |            | 1688012   |
| f Corrective distributions (see instructions).....                                             | 2f     |            |           |
| g Certain deemed distributions of participant loans (see instructions).....                    | 2g     |            |           |
| h Interest expense.....                                                                        | 2h     |            |           |
| i Administrative expenses: (1) Professional fees.....                                          | 2i(1)  |            |           |
| (2) Contract administrator fees.....                                                           | 2i(2)  |            |           |
| (3) Investment advisory and management fees.....                                               | 2i(3)  |            |           |
| (4) Other.....                                                                                 | 2i(4)  |            |           |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                            | 2i(5)  |            | 0         |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....            | 2j     |            | 1688012   |
| <b>Net Income and Reconciliation</b>                                                           |        |            |           |
| k Net income (loss). Subtract line 2j from line 2d.....                                        | 2k     |            | 1759960   |
| 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: 415 GROUP, INC.

(2) EIN: 34-1341400

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

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

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

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

|                                                                                                                                                                                                                                                                                                                  | Yes | No | Amount |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>b</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.) ..... |     |    |        |
| <b>4b</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                                                                                                             |     |    |        |
| <b>4c</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) .....                                                                                                                  |     |    |        |
| <b>4d</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                                                                                                         | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                          |     | X  |        |
| <b>4f</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                                       |     | X  |        |
| <b>4g</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                             |     | X  |        |
| <b>4h</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                                                                                                   | X   |    |        |
| <b>4i</b>                                                                                                                                                                                                                                                                                                        | X   |    |        |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) .....                                                                                     |     | X  |        |
| <b>4j</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                                                                                                              |     | X  |        |
| <b>4k</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                               |     | X  |        |
| <b>4l</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                                                                                                     |     | X  |        |
| <b>4m</b>                                                                                                                                                                                                                                                                                                        |     | X  |        |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                                                                                                         |     |    |        |
| <b>4n</b>                                                                                                                                                                                                                                                                                                        |     |    |        |

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

**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<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</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>2021</div> <div>This Form is Open to Public Inspection.</div> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

|                                                                                             |                                                             |
|---------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>A</b> Name of plan<br>COASTAL PET PRODUCTS, INC. 401K PLAN AND TRUST                     | <b>B</b> Three-digit plan number (PN) ►<br>002              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>COASTAL PET PRODUCTS, INC. | <b>D</b> Employer Identification Number (EIN)<br>34-1044431 |

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

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

|                                                                                                                                                                                                                                                             |          |   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                       | <b>1</b> | 0 |
| <b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): 31-4156830 |          |   |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                            |          |   |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                            | <b>3</b> |   |

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

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

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

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

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

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</b> If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

**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 \_\_\_\_\_

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**



**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**

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## INDEPENDENT AUDITORS' REPORT

**Plan Administrator**  
**Coastal Pet Products, Inc.**  
**401(k) Plan and Trust**  
**Alliance, Ohio**

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed an audit of the accompanying financial statements of Coastal Pet Products, Inc. 401(k) Plan and Trust (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021 and 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements (2021 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

### Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section -

- the amounts and disclosures in the 2021 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion on the 2021 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the 2021 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### **Auditors' Responsibilities for the Audit of the 2021 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

### **2021 Supplemental Schedules Required by ERISA**

The supplemental schedule of schedule of assets (held at end of year) for the year ended December 31, 2021, is presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## **Auditors' Report on the 2020 Financial Statements**

We were engaged to audit the 2020 financial statements of Coastal Pet Products, Inc. 401(k) Plan and Trust. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated July 19, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

*Four-Fifteen Group*

**Certified Public Accountants**

**Canton, Ohio**

**August 9, 2022**

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**STATEMENTS OF NET ASSETS  
AVAILABLE FOR BENEFITS**

**(Form 5500 - Schedule H - Part I)**

|                                                                    | <b>December 31,</b>             |                                 |
|--------------------------------------------------------------------|---------------------------------|---------------------------------|
|                                                                    | <b>2021</b>                     | <b>2020</b>                     |
| <b>ASSETS:</b>                                                     |                                 |                                 |
| Investments, at fair value:                                        |                                 |                                 |
| Mutual funds                                                       | \$ 19,858,005                   | \$ 18,867,268                   |
| Guaranteed investment contract                                     | -                               | 1,122,923                       |
| Fully benefit-repsonsive investment contract,<br>at contract value | <u>1,893,204</u>                | <u>-</u>                        |
| <b>Total investments</b>                                           | <b>21,751,209</b>               | <b>19,990,191</b>               |
| <br>Receivables:                                                   |                                 |                                 |
| Employer contributions                                             | 256,884                         | 251,525                         |
| Notes receivable from participants                                 | <u>84,777</u>                   | <u>91,194</u>                   |
| <b>Total receivables</b>                                           | <b>341,661</b>                  | <b>342,719</b>                  |
| <br><b>NET ASSETS AVAILABLE FOR BENEFITS</b>                       | <br><b><u>\$ 22,092,870</u></b> | <br><b><u>\$ 20,332,910</u></b> |

**The accompanying notes are an integral part of these financial statements.**

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**STATEMENT OF CHANGES IN NET ASSETS**  
**AVAILABLE FOR BENEFITS**

**(Form 5500 - Schedule H - Part II)**

|                                                                 | <b>Year Ended<br/>December 31,<br/>2021</b> |
|-----------------------------------------------------------------|---------------------------------------------|
| <b>ADDITIONS TO NET ASSETS ATTRIBUTED TO:</b>                   |                                             |
| Investment income:                                              |                                             |
| Net appreciation in fair value of investments                   | \$ 2,184,006                                |
| Interest                                                        | 76,713                                      |
| Interest income on fully-benefit responsive investment contract | 9,252                                       |
|                                                                 | <u>2,269,971</u>                            |
| <br>Interest income on notes receivable from participants       | <br>5,023                                   |
| <br>Contributions:                                              |                                             |
| Employer                                                        | 369,245                                     |
| Participants                                                    | 769,178                                     |
| Rollovers                                                       | 34,555                                      |
|                                                                 | <u>1,172,978</u>                            |
| <br><b>Total additions</b>                                      | <br>3,447,972                               |
| <b>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:</b>                |                                             |
| Benefit payments                                                | <u>(1,688,012)</u>                          |
| <br><b>NET INCREASE</b>                                         | <br>1,759,960                               |
| <b>NET ASSETS AVAILABLE FOR BENEFITS:</b>                       |                                             |
| Beginning of year                                               | <u>20,332,910</u>                           |
| End of year                                                     | <u><u>\$ 22,092,870</u></u>                 |

The accompanying notes are an integral part of these financial statements.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**

**A. DESCRIPTION OF THE PLAN:**

The following description of the Coastal Pet Products, Inc. 401(k) Plan and Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement and summary plan description for a more complete description of the Plan’s provisions.

**General** - The Plan is a defined contribution plan that covers substantially all employees of Coastal Pet Products, Inc. (the “Company”) who have 60 days of service and are age eighteen or older. Upon meeting these criteria, employees are automatically enrolled in the Plan at an election deferral percentage of three percent unless otherwise elected. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

**Contributions** - Each year participants may contribute the maximum amount which will not cause the Plan to violate the actual deferral percentage test, the maximum annual additions allowed pursuant to the Internal Revenue Code (“IRC”) or cause the Plan to exceed the maximum amount allowable as a deduction under IRC Section 404 on a tax-deferred basis. 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 contribution plans. The Company may make a discretionary matching contribution equal to a uniform percentage of the amount of the salary reduction the participants elected to defer and non-discretionary contributions. The Plan classifies employees into non-highly compensated upper management employees, non-highly compensated key employees, and all other employees. The percentage for matching contributions is determined each year for each group. The Company matches 100% of the non-highly compensated upper management employees’ elective deferrals not to exceed \$7,500. The Company matches 50% of the non-highly compensated key employees’ elective deferrals not to exceed \$3,750. All other employees have a match of 25% of the employee’s elective deferral not to exceed 1.25% of the employee’s compensation. The Company’s matching contribution was approximately \$124,000 for the year ended December 31, 2021.

The Plan also allows for an employer non-elective contribution to be determined by the Company on an annual basis. The contribution is allocated to the participant’s account in the proportion that each participant’s compensation for the plan year bears to the total compensation of all participants within the same group for such year. The Company approved a non-elective contribution of approximately \$250,000 to be funded after December 31, 2021. The receivable as of December 31, 2021 for the approved non-elective contribution as well as the contribution addition for the year ended December 31, 2021 was reduced by the forfeitures in the Plan as of December 31, 2020 approximating \$18,400.

**Participant Accounts** - Each participant’s account is credited with the participant’s contribution and allocations of the Company’s contribution and Plan earnings. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account. All investments of the Plan are fully participant directed.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**A. DESCRIPTION OF THE PLAN (CONTINUED):**

**Vesting** - A participant is fully vested immediately in elective contributions (including rollover contributions). Vesting for employer matching and non-elective contributions is as follows:

| <b><u>Years of Service</u></b> | <b><u>Vesting %</u></b> |
|--------------------------------|-------------------------|
| 2                              | 20%                     |
| 3                              | 40%                     |
| 4                              | 60%                     |
| 5                              | 80%                     |
| 6                              | 100%                    |

**Notes Receivable from Participants** - Participants may borrow from their fund account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their employee deferrals and rollover accounts. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant loan fund. Loan terms range from 1-5 years or up to 10 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Interest rates for participant loans are from 4.25% to 6.50%. Principal and interest are paid ratably through payroll deductions. Loans to participants are reported at their unpaid principal balances.

**Payment of Benefits** - When a participant has attained age 59½ and is fully vested, the participant may elect to receive a distribution of all or a portion of the amount of the vested account balance. Upon termination of service, a participant may elect to receive either a lump-sum distribution, a direct rollover distribution, or distributions paid out in installment amounts determined by the participant, equal to the value of the participant's vested interest in his or her account. If the terminated participant's vested account balance is less than \$5,000, a check for the vested balance will automatically be disbursed to the participant. Participants can also elect to purchase other annuities that equal the value of the participant's vested interest in his or her account.

**Forfeitures** - All forfeitures are used to offset future employer contributions. The amount of forfeited nonvested participant accounts was approximately \$16,800 and \$33,100 as of December 31, 2021 and 2020, respectively. During 2021, approximately \$18,400 was transferred into the forfeiture account and employer contributions were reduced by approximately \$34,800 through the use of forfeitures. The non-elective December 31, 2021 contribution of approximately \$250,000 will be reduced by approximately \$16,800 of forfeitures.

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**Basis of Accounting** - The Plan's financial statements have been prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**Use of Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

**Investment Valuation and Income Recognition** - Investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract 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. The plan administrator determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians, and insurance company. See Note D for discussion of fair value measurements. At December 31, 2020, the investment in the insurance company's fixed account is a guaranteed investment contract and has been reported at fair value since it is not fully benefit responsive (see Note G).

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

**Notes Receivable from Participants** - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to participants. As of December 31, 2021 and 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the note balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan agreement.

**Payment of Benefits** - Benefits are recorded when paid.

**Administrative 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. Investment related expenses are included in net appreciation in fair value of investments.

**Subsequent Events** - Subsequent events have been evaluated by management through August 9, 2022, which is the date that the financial statements were available to be issued.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**C. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIANS:**

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2021 and 2020, and investment income, interest, net appreciation in fair value of investments, interest from participants, and benefit payments for the year ended December 31, 2021, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Nationwide Life Insurance Company, the custodian of the fully benefit-responsive investment contract, and Nationwide Financial Services, Inc., the custodian of the mutual funds.

**D. FAIR VALUE MEASUREMENTS:**

The authoritative accounting guidance establishes 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 the authoritative accounting guidance are described as follows:

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

**Level 2** - Inputs include quoted prices for similar assets or liabilities in active markets or for identical or similar assets or liabilities in inactive markets. Inputs other than quoted prices that are observable for the asset or liability and 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 the fair value measurement. Valuation techniques used need to maximize the use of 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, 2021 or 2020.

**Mutual funds:** Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. 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 valued at the daily closing prices as reported by the fund and adjusted upon conversion into units to be allocated to participant accounts, as determined by the custodians.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**D. FAIR VALUE MEASUREMENTS (CONTINUED):**

**Guaranteed investment contract:** The contract is valued at fair value which approximates the value the Plan would receive if the contract was terminated, which is book value less an early surrender charge. A guaranteed return fixed annuity contract that provides an annual interest guarantee on the investment yield realized on Nationwide Life Insurance Company's General Account.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021 and 2020:

**December 31, 2021:**

|              | <b><u>Level 1</u></b> | <b><u>Level 2</u></b> | <b><u>Level 3</u></b> | <b><u>Total</u></b> |
|--------------|-----------------------|-----------------------|-----------------------|---------------------|
| Mutual funds | \$ -                  | \$ 19,858,005         | \$ -                  | \$ 19,858,005       |

**December 31, 2020:**

|                                 | <b><u>Level 1</u></b> | <b><u>Level 2</u></b> | <b><u>Level 3</u></b> | <b><u>Total</u></b>  |
|---------------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Mutual funds                    | \$ -                  | \$ 18,867,268         | \$ -                  | \$ 18,867,268        |
| Guaranteed investment contract  | -                     | -                     | 1,122,923             | 1,122,923            |
| Total investments at fair value | <u>\$ -</u>           | <u>\$ 18,867,268</u>  | <u>\$ 1,122,923</u>   | <u>\$ 19,990,191</u> |

The Plan evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2021, there were no transfers in or out of Levels 1, 2, or 3.

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2021:

|                                                  | <b><u>Guaranteed<br/>Investment<br/>Contract</u></b> |
|--------------------------------------------------|------------------------------------------------------|
| Balance, beginning of year                       | \$ 1,122,923                                         |
| Purchases, sales, issuances and settlements, net | (1,200,763)                                          |
| Interest credited                                | 76,713                                               |
| Other                                            | 1,127                                                |
| Balance, end of year                             | <u>\$ -</u>                                          |

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**D. FAIR VALUE MEASUREMENTS (CONTINUED):**

Gains and losses included in changes in net assets available for benefits for the year ended December 31, 2021 are reported in net appreciation in fair value of investments.

| <u>December 31, 2020</u>       | <u>Fair Value</u> | <u>Principal Valuation Technique</u> | <u>Unobservable Inputs</u>            | <u>Range of Significant Input Values</u> |
|--------------------------------|-------------------|--------------------------------------|---------------------------------------|------------------------------------------|
| Guaranteed investment contract | \$1,122,923       | Assumed proceeds at discontinuation  | Composite guaranteed rate at 12/31/20 | 2.15%                                    |

**E. GUARANTEED INVESTMENT CONTRACT:**

In 2020, the Plan had an investment contract with Nationwide Life Insurance Company that was not fully benefit-responsive. Nationwide Life Insurance Company maintained the contributions in a general account. The account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer was contractually obligated to repay the principal and specified interest rate that was guaranteed to the Plan.

Because the guaranteed investment contract was not fully benefit-responsive, fair value was the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Fair value, as reported to the Plan by Nationwide Life Insurance Company, represented contributions made under the contract, plus earnings, less participant withdrawals or transfers of all or a portion of their investment in the contract.

There were no reserves against fair value for credit risk of the contract issuer or otherwise. The crediting interest rate was based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting. This investment was liquidated during 2021.

**F. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:**

Beginning in 2021, the Plan offers the Nationwide Fixed Select Option, which is a group fixed annuity contract issued by Nationwide Life Insurance Company as custodian. The Nationwide Fixed Select Option is a traditional investment contract guaranteed by Nationwide Life Insurance Company that guarantees a rate of interest that will be credited to participant accounts. This contract meets the fully benefit-responsive investment contract criteria and is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contract because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Due to the nature of the contract, there are no specific underlying assets assigned. As a result, the average yield earned by the Plan is the yield earned (i.e. interest credited) on the group annuity contract. Under the terms of the existing contract, the crediting rate is reset on a quarterly basis. The crediting interest rate is net of administrative fees.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**F. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT (CONTINUED):**

The contract is backed by the full faith and creditworthiness of the issuer. Guarantees are based on the claims-paying ability of the issuer and not on the value of the securities within the insurer's general account. Key factors that could influence future crediting interest rates are changes in interest rates, and default or credit failures of the securities in the insurer's general assets. Past interest rates are not indicative of future interest rates. A market value adjustment may apply to amounts withdrawn at the request of the contract holder.

The Fixed Select Option contract does not have a maturity date. The provisions do not provide for a distribution at book value at some specified future date. A contract holder can request a lump sum distribution with a market value adjustment, or an installment payout, at book value, over a period of years. The Fixed Select Option contract continues in force until all assets have been distributed, or no further payments are due.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with participants are probable of occurring.

**G. TRANSACTIONS WITH PARTIES-IN-INTEREST:**

Nationwide Financial Services, Inc. and Nationwide Life Insurance Company are the custodians of the Plan and hold all of the Plan's investments. The custodians are considered parties-in-interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties-in-interest transactions. Certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records are absorbed by the Company. Other than as described above, or pursuant to a trust agreement, the Plan has no agreements or transactions with any parties-in-interest.

**H. 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 percent vested in their accounts.

**I. TAX STATUS:**

The Plan has obtained a favorable tax determination letter from the Internal Revenue Service ("IRS") dated August 17, 2010 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the plan administrator 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 and, therefore, that the Plan is qualified and the related trust is tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**I. TAX STATUS (CONTINUED):**

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

**J. 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.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**  
**(Employer Federal ID #34-1044431, Plan #002)**

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**(Form 5500 - Schedule H - Part IV, Line 4(i))**

**(See Independent Auditors' Report)**

**December 31, 2021**

| (a) | Identity of Issue, Borrower,<br>Lessor, or Similar Party<br>(b) | Description of Investment<br>Including Maturity Date,<br>Rate of Interest, Collateral,<br>Par, or Maturity Value<br>(c) | Cost<br>(d) | Current<br>Value<br>(e) |
|-----|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
|     | American Balanced High Income Fund                              | Mutual fund                                                                                                             | **          | \$ 434                  |
|     | American Century Equity Income Inst                             | Mutual fund                                                                                                             | **          | 1,143                   |
|     | American Century Equity Income R6                               | Mutual fund                                                                                                             | **          | 513,393                 |
|     | American Funds AM Balanced R6                                   | Mutual fund                                                                                                             | **          | 3,055,342               |
|     | American Funds AM Mutual R6                                     | Mutual fund                                                                                                             | **          | 1,989,082               |
|     | American Funds Europacific Growth Fund R6                       | Mutual fund                                                                                                             | **          | 354,670                 |
|     | American Funds Inflation Linked Bond Fund R6                    | Mutual fund                                                                                                             | **          | 238,663                 |
|     | American Funds International Growth Income                      | Mutual fund                                                                                                             | **          | 1,016,313               |
|     | American Funds New World Fund R6                                | Mutual fund                                                                                                             | **          | 191,409                 |
|     | Blackrock Hlth Scnc Oppr Inst                                   | Mutual fund                                                                                                             | **          | 1,685                   |
|     | Carillon Eagle Mid Cap Growth I                                 | Mutual fund                                                                                                             | **          | 1,658,442               |
|     | Cohen & Steers Preferred Securities                             | Mutual fund                                                                                                             | **          | 14,826                  |
|     | Eaton Vance Income Fund of Boston R6                            | Mutual fund                                                                                                             | **          | 7,295                   |
|     | Federated Hermes Government Obligations Premier                 | Mutual fund                                                                                                             | **          | 16,752                  |
|     | Federated Hermes Strategic Value Dividend Fund Inst             | Mutual fund                                                                                                             | **          | 950                     |
|     | Fidelity Advisor Energy Class I                                 | Mutual fund                                                                                                             | **          | 238,041                 |
|     | Franklin Small Cap Value Adv                                    | Mutual fund                                                                                                             | **          | 1,114                   |
|     | Franklin Templeton Global Bond Advantage                        | Mutual fund                                                                                                             | **          | 455                     |
|     | Franklin Templeton Income Adv                                   | Mutual fund                                                                                                             | **          | 1,141                   |
|     | Franklin Templeton Utilities Advantage                          | Mutual fund                                                                                                             | **          | 21,719                  |
|     | Invesco Corp Bond R5                                            | Mutual fund                                                                                                             | **          | 132,928                 |
|     | Invesco Senior Floating Rate Y                                  | Mutual fund                                                                                                             | **          | 686                     |
|     | Invesco Gold & Special Minerals Y                               | Mutual fund                                                                                                             | **          | 295,180                 |
|     | Invesco Global Y                                                | Mutual fund                                                                                                             | **          | 745,764                 |
|     | Invesco Steelpath MLP Select 40 Y                               | Mutual fund                                                                                                             | **          | 510                     |
|     | Delaware Ivy Asset Strategy Fund                                | Mutual fund                                                                                                             | **          | 676                     |
|     | J.P. Morgan Small Cap Eq R5                                     | Mutual fund                                                                                                             | **          | 418,517                 |
|     | MFS New Discovery R6                                            | Mutual fund                                                                                                             | **          | 952                     |
|     | PIMCO All Asset Authority Inst                                  | Mutual fund                                                                                                             | **          | 934                     |
|     | PIMCO Income Inst                                               | Mutual fund                                                                                                             | **          | 592,492                 |
|     | PIMCO International Bond Institutional                          | Mutual fund                                                                                                             | **          | 136,977                 |
|     | PIMCO Short-Term Fund Institutional                             | Mutual fund                                                                                                             | **          | 591,755                 |
|     | Pioneer Bond Y                                                  | Mutual fund                                                                                                             | **          | 923,499                 |
|     | T Rowe PR Blue Chip Gr                                          | Mutual fund                                                                                                             | **          | 3,167,052               |
|     | T Rowe PR Dividend Gr                                           | Mutual fund                                                                                                             | **          | 20,612                  |
|     | T Rowe PR Financial Services                                    | Mutual fund                                                                                                             | **          | 416,425                 |

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**  
**(Employer Federal ID #34-1044431, Plan #002)**

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**(Form 5500 - Schedule H - Part IV, Line 4(i))**

**(See Independent Auditors' Report)**

**December 31, 2021**

| (a) | Identity of Issue, Borrower,<br>Lessor, or Similar Party<br>(b) | Description of Investment<br>Including Maturity Date,<br>Rate of Interest, Collateral,<br>Par, or Maturity Value<br>(c) | Cost<br>(d) | Current<br>Value<br>(e) |
|-----|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
|     | Vanguard 500 Index Admiral                                      | Mutual fund                                                                                                             | **          | 276,955                 |
|     | Vanguard Extended Market Index Admiral                          | Mutual fund                                                                                                             | **          | 3,368                   |
|     | Vanguard Small-Cap Growth Index Admiral                         | Mutual fund                                                                                                             | **          | 885,966                 |
|     | Vanguard Small-Cap Index Fund Admiral                           | Mutual fund                                                                                                             | **          | 19,941                  |
|     | Vanguard Small-Cap Value Index Admiral                          | Mutual fund                                                                                                             | **          | 18,952                  |
|     | Vanguard Target Retirement 2015 Inv                             | Mutual fund                                                                                                             | **          | 1,185                   |
|     | Vanguard Target Retirement 2020 Inv                             | Mutual fund                                                                                                             | **          | 3,384                   |
|     | Vanguard Target Retirement 2025 Inv                             | Mutual fund                                                                                                             | **          | 126,853                 |
|     | Vanguard Target Retirement 2030 Inv                             | Mutual fund                                                                                                             | **          | 38,803                  |
|     | Vanguard Target Retirement 2035 Inv                             | Mutual fund                                                                                                             | **          | 7,442                   |
|     | Vanguard Target Retirement 2040 Inv                             | Mutual fund                                                                                                             | **          | 1,973                   |
|     | Vanguard Target Retirement 2045 Inv                             | Mutual fund                                                                                                             | **          | 17,436                  |
|     | Vanguard Target Retirement 2055 Inv                             | Mutual fund                                                                                                             | **          | 6,053                   |
|     | Vanguard Target Retirement 2060 Inv                             | Mutual fund                                                                                                             | **          | 8,888                   |
|     | Vanguard Target Retirement 2065 Inv                             | Mutual fund                                                                                                             | **          | 13,846                  |
|     | Vanguard Total Bond Market Index Admiral                        | Mutual fund                                                                                                             | **          | 66,554                  |
|     | Vanguard Total International Stock Index Admiral                | Mutual fund                                                                                                             | **          | 60                      |
|     | Vanguard Wellesley Income Admiral                               | Mutual fund                                                                                                             | **          | 16,272                  |
|     | Victory Incore Fund for Income I                                | Mutual fund                                                                                                             | **          | 360,619                 |
|     | Virtus AllianzGI Technology Fund Institutional                  | Mutual fund                                                                                                             | **          | 1,767                   |
|     | Allspring Special Mid-Cap Value                                 | Mutual fund                                                                                                             | **          | 905,497                 |
|     | Western Asset Core Bond I                                       | Mutual fund                                                                                                             | **          | 308,363                 |
|     |                                                                 |                                                                                                                         |             | 19,858,005              |
| *   | Nationwide Fixed Select Option                                  | Fully benefit-responsive investment contract                                                                            | **          | 1,893,204               |
| *   | Notes receivable from participants                              | Loans to participants bearing interest from 4.25% to 6.50% maturing at various dates                                    | -0-         | 84,777                  |
|     |                                                                 |                                                                                                                         |             | \$ 21,835,986           |

\* Indicates a party-in-interest (see Note G).

\*\* Costs have been omitted due to participant - directed transactions under an individual account plan.

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos 1210-0110<br>1210-0089<br><br><b>2021</b><br><br>This Form is Open to Public Inspection |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                 |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b> |
| For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</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) \_\_\_\_\_

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ☐

|                |                                                               |
|----------------|---------------------------------------------------------------|
| <b>Part II</b> | <b>Basic Plan Information—enter all requested information</b> |
|----------------|---------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1a</b> Name of plan<br>COASTAL PET PRODUCTS, INC. 401K PLAN AND TRUST                                                                                                                                                                                                                                                                               | <b>1b</b> Three-digit plan number (PN) ▶ <u>002</u>                                                                                                                                                                                                                         |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><br>COASTAL PET PRODUCTS, INC.<br><br><br>911 LEADWAY AVENUE<br><br>ALLIANCE OH 44601 | <b>1c</b> Effective date of plan<br><u>01/01/1995</u><br><br><b>2b</b> Employer Identification Number (EIN)<br><u>34-1044431</u><br><br><b>2c</b> Plan Sponsor's telephone number<br><u>330-821-7363</u><br><br><b>2d</b> Business code (see instructions)<br><u>339900</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<br>HERE |                                    | 8/23/22 | TINA UNKEFER                                                 |
|              | Signature of plan administrator    | Date    | Enter name of individual signing as plan administrator       |
| SIGN<br>HERE |                                    |         |                                                              |
|              | Signature of employer/plan sponsor | Date    | Enter name of individual signing as employer or plan sponsor |
| SIGN<br>HERE |                                    |         |                                                              |
|              | Signature of DFE                   | Date    | Enter name of individual signing as DFE                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                        |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                          |  | <b>3c</b> Administrator's telephone number<br><br><b>4b</b> EIN<br><b>4d</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                         |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 554 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                                                                                                                                                                                                                                                          |  | <b>6a(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 472 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                                               |  | <b>6a(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 486 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                                              |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0   |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                                              |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 180 |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                                     |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 666 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                                                                                                                                                                                      |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                                         |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 666 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                                                 |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 616 |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                                      |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 104 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                            |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2A   2E   2F   2G   2J   2K   2T                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |
| <b>9a</b> Plan funding arrangement (check all that apply)<br><b>(1)</b> <input checked="" type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                            |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br><b>(1)</b> <input checked="" type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                            |     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                               |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |
| <b>a Pension Schedules</b><br><b>(1)</b> <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br><b>(2)</b> <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br><b>(3)</b> <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br><b>(1)</b> <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br><b>(2)</b> <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br><b>(3)</b> <input checked="" type="checkbox"/> <u>2</u> <b>A</b> (Insurance Information)<br><b>(4)</b> <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br><b>(5)</b> <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br><b>(6)</b> <input type="checkbox"/> <b>G</b> (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 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                    |                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE A<br/>(Form 5500)<br/><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div> | <div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection</div> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021 |                                                      |     |
| A Name of plan<br>COASTAL PET PRODUCTS, INC. 401K PLAN AND TRUST                           | B Three-digit plan number (PN) ▶                     | 002 |
|                                                                                            |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>COASTAL PET PRODUCTS, INC.       | D Employer Identification Number (EIN)<br>34-1044431 |     |

|        |                                                                           |                                                                                                                                                                    |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I | Information Concerning Insurance Contract Coverage, Fees, and Commissions | Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A. |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|

1 Coverage Information:

(a) Name of insurance carrier  
nationwide Life Insurance Co.

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
|            |               |                                       |                                                                             | (f) From                | (g) To     |
| 31-4156830 | 66869         | 335-80424                             | 0                                                                           | 01/01/2021              | 12/31/2021 |

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

|                                      |                               |
|--------------------------------------|-------------------------------|
| (a) Total amount of commissions paid | (b) Total amount of fees paid |
|                                      |                               |

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

**Part II Investment and Annuity Contract Information**

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

|                                                                                                        |          |   |
|--------------------------------------------------------------------------------------------------------|----------|---|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 0 |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....    | <b>5</b> | 0 |

**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶

|                                                                                                                                                                                                                |           |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>b</b> Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> |  |
| <b>c</b> Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |  |
| <b>d</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. ....<br>Specify nature of costs ▶ | <b>6d</b> |  |

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity  
(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee  
(3) ☐ guaranteed investment (4) ☐ other ▶

|                                                        |           |           |
|--------------------------------------------------------|-----------|-----------|
| <b>b</b> Balance at the end of the previous year ..... | <b>7b</b> | 1,122,923 |
|--------------------------------------------------------|-----------|-----------|

|                                                                       |              |        |  |
|-----------------------------------------------------------------------|--------------|--------|--|
| <b>c</b> Additions: (1) Contributions deposited during the year ..... | <b>7c(1)</b> | 24,368 |  |
| (2) Dividends and credits.....                                        | <b>7c(2)</b> | 0      |  |
| (3) Interest credited during the year.....                            | <b>7c(3)</b> | 76,713 |  |
| (4) Transferred from separate account.....                            | <b>7c(4)</b> | 239    |  |
| (5) Other (specify below) .....                                       | <b>7c(5)</b> | 1,127  |  |

▶ Loan repayment - principal

|                           |              |         |
|---------------------------|--------------|---------|
| (6) Total additions ..... | <b>7c(6)</b> | 102,447 |
|---------------------------|--------------|---------|

|                                                                                       |           |           |
|---------------------------------------------------------------------------------------|-----------|-----------|
| <b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) ..... | <b>7d</b> | 1,225,370 |
|---------------------------------------------------------------------------------------|-----------|-----------|

**e** Deductions:

|                                                                                 |              |           |  |
|---------------------------------------------------------------------------------|--------------|-----------|--|
| (1) Disbursed from fund to pay benefits or purchase annuities during year ..... | <b>7e(1)</b> | 177,678   |  |
| (2) Administration charge made by carrier.....                                  | <b>7e(2)</b> | 770       |  |
| (3) Transferred to separate account.....                                        | <b>7e(3)</b> | 0         |  |
| (4) Other (specify below) .....                                                 | <b>7e(4)</b> | 1,046,922 |  |

▶ market value adjustment transfer to funding successor

|                            |              |           |
|----------------------------|--------------|-----------|
| (5) Total deductions ..... | <b>7e(5)</b> | 1,225,370 |
|----------------------------|--------------|-----------|

|                                                                                                         |           |   |
|---------------------------------------------------------------------------------------------------------|-----------|---|
| <b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) ..... | <b>7f</b> | 0 |
|---------------------------------------------------------------------------------------------------------|-----------|---|

**Part III Welfare Benefit Contract Information**

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)     
**b** ☐ Dental     
**c** ☐ Vision     
**d** ☐ Life insurance  
**e** ☐ Temporary disability (accident and sickness)     
**f** ☐ Long-term disability     
**g** ☐ Supplemental unemployment     
**h** ☐ Prescription drug  
**i** ☐ Stop loss (large deductible)     
**j** ☐ HMO contract     
**k** ☐ PPO contract     
**l** ☐ Indemnity contract  
**m** ☐ Other (specify) ▶

**9** Experience-rated contracts:

|                                                                                                                                                    |                 |   |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---|--|
| <b>a</b> Premiums: (1) Amount received .....                                                                                                       | <b>9a(1)</b>    |   |  |
| (2) Increase (decrease) in amount due but unpaid .....                                                                                             | <b>9a(2)</b>    |   |  |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                          | <b>9a(3)</b>    |   |  |
| (4) Earned ((1) + (2) - (3)) .....                                                                                                                 | <b>9a(4)</b>    | 0 |  |
| <b>b</b> Benefit charges (1) Claims paid .....                                                                                                     | <b>9b(1)</b>    |   |  |
| (2) Increase (decrease) in claim reserves .....                                                                                                    | <b>9b(2)</b>    |   |  |
| (3) Incurred claims (add (1) and (2)) .....                                                                                                        | <b>9b(3)</b>    | 0 |  |
| (4) Claims charged .....                                                                                                                           | <b>9b(4)</b>    |   |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                      |                 |   |  |
| (A) Commissions .....                                                                                                                              | <b>9c(1)(A)</b> |   |  |
| (B) Administrative service or other fees .....                                                                                                     | <b>9c(1)(B)</b> |   |  |
| (C) Other specific acquisition costs .....                                                                                                         | <b>9c(1)(C)</b> |   |  |
| (D) Other expenses .....                                                                                                                           | <b>9c(1)(D)</b> |   |  |
| (E) Taxes .....                                                                                                                                    | <b>9c(1)(E)</b> |   |  |
| (F) Charges for risks or other contingencies .....                                                                                                 | <b>9c(1)(F)</b> |   |  |
| (G) Other retention charges .....                                                                                                                  | <b>9c(1)(G)</b> |   |  |
| (H) Total retention .....                                                                                                                          | <b>9c(1)(H)</b> | 0 |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) ..... | <b>9c(2)</b>    |   |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                                | <b>9d(1)</b>    |   |  |
| (2) Claim reserves .....                                                                                                                           | <b>9d(2)</b>    |   |  |
| (3) Other reserves .....                                                                                                                           | <b>9d(3)</b>    |   |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....                                           | <b>9e</b>       |   |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                                             |            |   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                                                       | <b>10a</b> | 2 |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. ....<br>Specify nature of costs. | <b>10b</b> |   |

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? ..... ☐ Yes ☒ No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                                        |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | 2021                                                     |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | This Form is Open to Public Inspection.                  |
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021                                                                                                                                                   |                                                                                                                                                                                                                             |                                                          |
| A Name of plan<br>COASTAL PET PRODUCTS, INC. 401K PLAN AND TRUST                                                                                                                                                                             |                                                                                                                                                                                                                             | B Three-digit plan number (PN) ▶ 002                     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br><br>COASTAL PET PRODUCTS, INC.                                                                                                                                                     |                                                                                                                                                                                                                             | D Employer Identification Number (EIN)<br><br>34-1044431 |

|        |                                                 |
|--------|-------------------------------------------------|
| Part I | Service Provider Information (see instructions) |
|--------|-------------------------------------------------|

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

|                                                                                                            |    |       |
|------------------------------------------------------------------------------------------------------------|----|-------|
| (b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |    |       |
| NATIONWIDE                                                                                                 |    |       |
| ONE NATIONWIDE PLAZA                                                                                       |    |       |
| COLUMBUS                                                                                                   | OH | 43215 |

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

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

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

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**(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

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**(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

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**(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

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**(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

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

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

MGO INVESTMENT ADVISORS INC.  
24400 CHAGRIN BLVD  
SUITE 310  
BEACHWOOD OH 44122

| (b)<br>Service Code(s)     | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|----------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 26<br>27<br>28<br>31<br>38 | INVESTMENT ADVISOR                                                                                | 67,375                                                                 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

NATIONWIDE  
ONE NATIONWIDE PLAZA  
COLUMBUS OH 43215

| (b)<br>Service Code(s)                 | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|----------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 59<br>18 60<br>19 64<br>26 99<br>49 | CUSTODIAN/RECORDKEEPER                                                                            | 6,983                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 23,581                                                                                                                                                                          | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

MOSKAL GROSS ORCHOSKY INC.  
24400 CHAGRIN BLVD  
SUITE 310  
BEACHWOOD OH 44122

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15<br>16<br>17<br>37   | THIRD PARTY ADMINISTRATO                                                                          | 13,707                                                                 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 12,633                                                                                                                                                                          | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

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

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

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

**Part I Service Provider Information (continued)**

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

| (a) Enter service provider name as it appears on line 2                             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect<br>compensation |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| NATIONWIDE                                                                          | 15   25   64<br>18   26   99<br>19   49                                                                                                                            | 23,581                                       |
| (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. |                                              |
| MOSKAL GROSS ORCHOSKY INC.<br>24400 CHAGRIN BLVD<br>SUITE 310<br>BEACHWOOD OH 44122 | SERVICE PROVIDER FEE                                                                                                                                               |                                              |
| (a) Enter service provider name as it appears on line 2                             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect<br>compensation |
| MGO Inc.                                                                            | 26<br>49<br>64                                                                                                                                                     | 12,633                                       |
| (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. |                                              |
| Naationwide<br>One Nationwide Plaza<br><br>Columbus OH 43215                        | ADVISOR/SERVICE PROVIDER FEE                                                                                                                                       |                                              |
| (a) Enter service provider name as it appears on line 2                             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect<br>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. |                                              |
|                                                                                     |                                                                                                                                                                    |                                              |

**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.

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="text-align: center; font-size: 1.2em;"><b>2021</b></div><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2021 or fiscal plan year beginning <span style="margin-left: 50px;">01/01/2021</span> and ending <span style="margin-left: 50px;">12/31/2021</span>                                                                                               |                                                                                                                                                                                                                                                                              |                                                                                                                                                    |
| <b>A</b> Name of plan<br>COASTAL PET PRODUCTS, INC. 401K PLAN AND TRUST                                                                                                                                                                                                  | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span>                                                                                                                                                                                                   | 002                                                                                                                                                |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><br>COASTAL PET PRODUCTS, INC.                                                                                                                                                                          | <b>D</b> Employer Identification Number (EIN)<br><br>34-1044431                                                                                                                                                                                                              |                                                                                                                                                    |

| 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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash.....                                                      | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    | 251,525               | 256,884         |
| <b>(2)</b> Participant contributions.....                                                         | <b>1b(2)</b>    | 0                     | 0               |
| <b>(3)</b> Other .....                                                                            | <b>1b(3)</b>    | 0                     | 0               |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other .....                                                                        | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    | 91,194                | 84,777          |
| <b>(9)</b> Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....       | <b>1c(13)</b>   | 18,867,268            | 19,858,005      |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   | 1,122,923             | 1,893,204       |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

|                    |                                                                 | (a) Beginning of Year | (b) End of Year       |
|--------------------|-----------------------------------------------------------------|-----------------------|-----------------------|
| <b>1d</b>          | Employer-related investments:                                   |                       |                       |
| (1)                | Employer securities.....                                        | 1d(1)                 |                       |
| (2)                | Employer real property.....                                     | 1d(2)                 |                       |
| <b>e</b>           | Buildings and other property used in plan operation .....       | 1e                    |                       |
| <b>f</b>           | Total assets (add all amounts in lines 1a through 1e).....      | 1f                    | 20,332,910 22,092,870 |
| <b>Liabilities</b> |                                                                 |                       |                       |
| <b>g</b>           | Benefit claims payable .....                                    | 1g                    |                       |
| <b>h</b>           | Operating payables .....                                        | 1h                    |                       |
| <b>i</b>           | Acquisition indebtedness.....                                   | 1i                    |                       |
| <b>j</b>           | Other liabilities.....                                          | 1j                    |                       |
| <b>k</b>           | Total liabilities (add all amounts in lines 1g through 1j)..... | 1k                    | 0 0                   |
| <b>Net Assets</b>  |                                                                 |                       |                       |
| <b>l</b>           | Net assets (subtract line 1k from line 1f).....                 | 1l                    | 20,332,910 22,092,870 |

**Part II Income and Expense Statement**

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

|               |                                                                                                        | (a) Amount | (b) Total |
|---------------|--------------------------------------------------------------------------------------------------------|------------|-----------|
| <b>Income</b> |                                                                                                        |            |           |
| <b>a</b>      | <b>Contributions:</b>                                                                                  |            |           |
| (1)           | Received or receivable in cash from: <b>(A)</b> Employers .....                                        | 2a(1)(A)   | 369,245   |
|               | <b>(B)</b> Participants .....                                                                          | 2a(1)(B)   | 769,178   |
|               | <b>(C)</b> Others (including rollovers).....                                                           | 2a(1)(C)   | 34,555    |
| (2)           | Noncash contributions .....                                                                            | 2a(2)      |           |
| (3)           | Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | 2a(3)      | 1,172,978 |
| <b>b</b>      | <b>Earnings on investments:</b>                                                                        |            |           |
| (1)           | Interest:                                                                                              |            |           |
|               | <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....    | 2b(1)(A)   |           |
|               | <b>(B)</b> U.S. Government securities .....                                                            | 2b(1)(B)   |           |
|               | <b>(C)</b> Corporate debt instruments .....                                                            | 2b(1)(C)   |           |
|               | <b>(D)</b> Loans (other than to participants) .....                                                    | 2b(1)(D)   |           |
|               | <b>(E)</b> Participant loans .....                                                                     | 2b(1)(E)   | 5,023     |
|               | <b>(F)</b> Other .....                                                                                 | 2b(1)(F)   |           |
|               | <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                          | 2b(1)(G)   | 5,023     |
| (2)           | Dividends: <b>(A)</b> Preferred stock.....                                                             | 2b(2)(A)   |           |
|               | <b>(B)</b> Common stock .....                                                                          | 2b(2)(B)   |           |
|               | <b>(C)</b> Registered investment company shares (e.g. mutual funds).....                               | 2b(2)(C)   |           |
|               | <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....              | 2b(2)(D)   | 0         |
| (3)           | Rents .....                                                                                            | 2b(3)      |           |
| (4)           | Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | 2b(4)(A)   |           |
|               | <b>(B)</b> Aggregate carrying amount (see instructions).....                                           | 2b(4)(B)   |           |
|               | <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....              | 2b(4)(C)   | 0         |
| (5)           | Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | 2b(5)(A)   |           |
|               | <b>(B)</b> Other .....                                                                                 | 2b(5)(B)   |           |
|               | <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</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) |            | 2,184,006 |
| c Other income .....                                                                            | 2c     |            | 85,965    |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....                | 2d     |            | 3,447,972 |

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

|                                                                                     |       |           |           |
|-------------------------------------------------------------------------------------|-------|-----------|-----------|
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 1,688,012 |           |
| (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) |           | 1,688,012 |
| f Corrective distributions (see instructions) .....                                 | 2f    |           |           |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |           |           |
| h Interest expense.....                                                             | 2h    |           |           |
| i Administrative expenses: (1) Professional fees .....                              | 2i(1) |           |           |
| (2) Contract administrator fees .....                                               | 2i(2) |           |           |
| (3) Investment advisory and management fees .....                                   | 2i(3) |           |           |
| (4) Other.....                                                                      | 2i(4) |           |           |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                | 2i(5) |           | 0         |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |           | 1,688,012 |

**Net Income and Reconciliation**

|                                                         |       |  |           |
|---------------------------------------------------------|-------|--|-----------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 1,759,960 |
| 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: 415 GROUP, INC.

(2) EIN: 34-1341400

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

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

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

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

|                                                                                                                                                                                                                                                                                                                  | Yes | No | Amount  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>b</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.) ..... |     | X  |         |
| <b>4b</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                                                                                                             |     | X  |         |
| <b>4c</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) .....                                                                                                                  |     | X  |         |
| <b>4d</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                                                                                                         | X   |    | 500,000 |
| <b>4e</b>                                                                                                                                                                                                                                                                                                        | X   |    | 500,000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                          |     | X  |         |
| <b>4f</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                                       |     | X  |         |
| <b>4g</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                             |     | X  |         |
| <b>4h</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                                                                                                   | X   |    |         |
| <b>4i</b>                                                                                                                                                                                                                                                                                                        | X   |    |         |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) .....                                                                                     |     | X  |         |
| <b>4j</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                                                                                                              |     | X  |         |
| <b>4k</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                               |     | X  |         |
| <b>4l</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                                                                                                     |     | X  |         |
| <b>4m</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                                                                                                         |     |    |         |
| <b>4n</b>                                                                                                                                                                                                                                                                                                        |     |    |         |

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

**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<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</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>2021</div> <div>This Form is Open to Public Inspection.</div> |
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| A Name of plan<br>COASTAL PET PRODUCTS, INC. 401K PLAN AND TRUST                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                  | B Three-digit plan number (PN) ▶ 002                                                            |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>COASTAL PET PRODUCTS, INC.                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  | D Employer Identification Number (EIN)<br>34-1044431                                            |
| Part I                                                                                                                                                                                                                                                                                                                                                     | Distributions                                                                                                                                                                                                                                                                                    |                                                                                                 |
| All references to distributions relate only to payments of benefits during the plan year.                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                  | 1 0                                                                                             |
| 2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br>EIN(s): 31-4156830                                                                                                           |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 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)? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A<br>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 _____<br>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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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..... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 11 a Does the ESOP hold any preferred stock? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.) ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                             |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| For Paperwork Reduction Act Notice, see the Instructions for Form 5500.                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Schedule R (Form 5500) 2021 v. 201209                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                  |                                                                                                 |

**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 \_\_\_\_\_

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**



**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**

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## INDEPENDENT AUDITORS' REPORT

**Plan Administrator**  
**Coastal Pet Products, Inc.**  
**401(k) Plan and Trust**  
**Alliance, Ohio**

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed an audit of the accompanying financial statements of Coastal Pet Products, Inc. 401(k) Plan and Trust (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021 and 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements (2021 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

### Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section -

- the amounts and disclosures in the 2021 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion on the 2021 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the 2021 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### **Auditors' Responsibilities for the Audit of the 2021 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

### **2021 Supplemental Schedules Required by ERISA**

The supplemental schedule of schedule of assets (held at end of year) for the year ended December 31, 2021, is presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## **Auditors' Report on the 2020 Financial Statements**

We were engaged to audit the 2020 financial statements of Coastal Pet Products, Inc. 401(k) Plan and Trust. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated July 19, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

*Four-Fifteen Group*

**Certified Public Accountants**

**Canton, Ohio**

**August 9, 2022**

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**STATEMENTS OF NET ASSETS  
AVAILABLE FOR BENEFITS**

**(Form 5500 - Schedule H - Part I)**

|                                                                    | <b>December 31,</b>             |                                 |
|--------------------------------------------------------------------|---------------------------------|---------------------------------|
|                                                                    | <b>2021</b>                     | <b>2020</b>                     |
| <b>ASSETS:</b>                                                     |                                 |                                 |
| Investments, at fair value:                                        |                                 |                                 |
| Mutual funds                                                       | \$ 19,858,005                   | \$ 18,867,268                   |
| Guaranteed investment contract                                     | -                               | 1,122,923                       |
| Fully benefit-responsive investment contract,<br>at contract value | <u>1,893,204</u>                | <u>-</u>                        |
| <b>Total investments</b>                                           | <b>21,751,209</b>               | <b>19,990,191</b>               |
| <br>Receivables:                                                   |                                 |                                 |
| Employer contributions                                             | 256,884                         | 251,525                         |
| Notes receivable from participants                                 | <u>84,777</u>                   | <u>91,194</u>                   |
| <b>Total receivables</b>                                           | <b>341,661</b>                  | <b>342,719</b>                  |
| <br><b>NET ASSETS AVAILABLE FOR BENEFITS</b>                       | <br><b><u>\$ 22,092,870</u></b> | <br><b><u>\$ 20,332,910</u></b> |

The accompanying notes are an integral part of these financial statements.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**STATEMENT OF CHANGES IN NET ASSETS  
AVAILABLE FOR BENEFITS**

**(Form 5500 - Schedule H - Part II)**

|                                                                 | <b>Year Ended<br/>December 31,<br/>2021</b> |
|-----------------------------------------------------------------|---------------------------------------------|
| <b>ADDITIONS TO NET ASSETS ATTRIBUTED TO:</b>                   |                                             |
| Investment income:                                              |                                             |
| Net appreciation in fair value of investments                   | \$ 2,184,006                                |
| Interest                                                        | 76,713                                      |
| Interest income on fully-benefit responsive investment contract | 9,252                                       |
|                                                                 | <u>2,269,971</u>                            |
| <br>Interest income on notes receivable from participants       | <br>5,023                                   |
| <br>Contributions:                                              |                                             |
| Employer                                                        | 369,245                                     |
| Participants                                                    | 769,178                                     |
| Rollovers                                                       | 34,555                                      |
|                                                                 | <u>1,172,978</u>                            |
| <br><b>Total additions</b>                                      | <br>3,447,972                               |
| <br><b>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:</b>            |                                             |
| Benefit payments                                                | <u>(1,688,012)</u>                          |
| <br><b>NET INCREASE</b>                                         | <br>1,759,960                               |
| <br><b>NET ASSETS AVAILABLE FOR BENEFITS:</b>                   |                                             |
| Beginning of year                                               | <u>20,332,910</u>                           |
| End of year                                                     | <u><u>\$ 22,092,870</u></u>                 |

The accompanying notes are an integral part of these financial statements.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**

**A. DESCRIPTION OF THE PLAN:**

The following description of the Coastal Pet Products, Inc. 401(k) Plan and Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement and summary plan description for a more complete description of the Plan’s provisions.

**General** - The Plan is a defined contribution plan that covers substantially all employees of Coastal Pet Products, Inc. (the “Company”) who have 60 days of service and are age eighteen or older. Upon meeting these criteria, employees are automatically enrolled in the Plan at an election deferral percentage of three percent unless otherwise elected. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

**Contributions** - Each year participants may contribute the maximum amount which will not cause the Plan to violate the actual deferral percentage test, the maximum annual additions allowed pursuant to the Internal Revenue Code (“IRC”) or cause the Plan to exceed the maximum amount allowable as a deduction under IRC Section 404 on a tax-deferred basis. 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 contribution plans. The Company may make a discretionary matching contribution equal to a uniform percentage of the amount of the salary reduction the participants elected to defer and non-discretionary contributions. The Plan classifies employees into non-highly compensated upper management employees, non-highly compensated key employees, and all other employees. The percentage for matching contributions is determined each year for each group. The Company matches 100% of the non-highly compensated upper management employees’ elective deferrals not to exceed \$7,500. The Company matches 50% of the non-highly compensated key employees’ elective deferrals not to exceed \$3,750. All other employees have a match of 25% of the employee’s elective deferral not to exceed 1.25% of the employee’s compensation. The Company’s matching contribution was approximately \$124,000 for the year ended December 31, 2021.

The Plan also allows for an employer non-elective contribution to be determined by the Company on an annual basis. The contribution is allocated to the participant’s account in the proportion that each participant’s compensation for the plan year bears to the total compensation of all participants within the same group for such year. The Company approved a non-elective contribution of approximately \$250,000 to be funded after December 31, 2021. The receivable as of December 31, 2021 for the approved non-elective contribution as well as the contribution addition for the year ended December 31, 2021 was reduced by the forfeitures in the Plan as of December 31, 2020 approximating \$18,400.

**Participant Accounts** - Each participant’s account is credited with the participant’s contribution and allocations of the Company’s contribution and Plan earnings. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account. All investments of the Plan are fully participant directed.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**A. DESCRIPTION OF THE PLAN (CONTINUED):**

**Vesting** - A participant is fully vested immediately in elective contributions (including rollover contributions). Vesting for employer matching and non-elective contributions is as follows:

| <b><u>Years of Service</u></b> | <b><u>Vesting %</u></b> |
|--------------------------------|-------------------------|
| 2                              | 20%                     |
| 3                              | 40%                     |
| 4                              | 60%                     |
| 5                              | 80%                     |
| 6                              | 100%                    |

**Notes Receivable from Participants** - Participants may borrow from their fund account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their employee deferrals and rollover accounts. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant loan fund. Loan terms range from 1-5 years or up to 10 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Interest rates for participant loans are from 4.25% to 6.50%. Principal and interest are paid ratably through payroll deductions. Loans to participants are reported at their unpaid principal balances.

**Payment of Benefits** - When a participant has attained age 59½ and is fully vested, the participant may elect to receive a distribution of all or a portion of the amount of the vested account balance. Upon termination of service, a participant may elect to receive either a lump-sum distribution, a direct rollover distribution, or distributions paid out in installment amounts determined by the participant, equal to the value of the participant's vested interest in his or her account. If the terminated participant's vested account balance is less than \$5,000, a check for the vested balance will automatically be disbursed to the participant. Participants can also elect to purchase other annuities that equal the value of the participant's vested interest in his or her account.

**Forfeitures** - All forfeitures are used to offset future employer contributions. The amount of forfeited nonvested participant accounts was approximately \$16,800 and \$33,100 as of December 31, 2021 and 2020, respectively. During 2021, approximately \$18,400 was transferred into the forfeiture account and employer contributions were reduced by approximately \$34,800 through the use of forfeitures. The non-elective December 31, 2021 contribution of approximately \$250,000 will be reduced by approximately \$16,800 of forfeitures.

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**Basis of Accounting** - The Plan's financial statements have been prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**Use of Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

**Investment Valuation and Income Recognition** - Investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract 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. The plan administrator determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians, and insurance company. See Note D for discussion of fair value measurements. At December 31, 2020, the investment in the insurance company's fixed account is a guaranteed investment contract and has been reported at fair value since it is not fully benefit responsive (see Note G).

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

**Notes Receivable from Participants** - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to participants. As of December 31, 2021 and 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the note balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan agreement.

**Payment of Benefits** - Benefits are recorded when paid.

**Administrative 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. Investment related expenses are included in net appreciation in fair value of investments.

**Subsequent Events** - Subsequent events have been evaluated by management through August 9, 2022, which is the date that the financial statements were available to be issued.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**C. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIANS:**

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2021 and 2020, and investment income, interest, net appreciation in fair value of investments, interest from participants, and benefit payments for the year ended December 31, 2021, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Nationwide Life Insurance Company, the custodian of the fully benefit-responsive investment contract, and Nationwide Financial Services, Inc., the custodian of the mutual funds.

**D. FAIR VALUE MEASUREMENTS:**

The authoritative accounting guidance establishes 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 the authoritative accounting guidance are described as follows:

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

**Level 2** - Inputs include quoted prices for similar assets or liabilities in active markets or for identical or similar assets or liabilities in inactive markets. Inputs other than quoted prices that are observable for the asset or liability and 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 the fair value measurement. Valuation techniques used need to maximize the use of 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, 2021 or 2020.

**Mutual funds:** Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. 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 valued at the daily closing prices as reported by the fund and adjusted upon conversion into units to be allocated to participant accounts, as determined by the custodians.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**D. FAIR VALUE MEASUREMENTS (CONTINUED):**

**Guaranteed investment contract:** The contract is valued at fair value which approximates the value the Plan would receive if the contract was terminated, which is book value less an early surrender charge. A guaranteed return fixed annuity contract that provides an annual interest guarantee on the investment yield realized on Nationwide Life Insurance Company's General Account.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021 and 2020:

**December 31, 2021:**

|              | <b><u>Level 1</u></b> | <b><u>Level 2</u></b> | <b><u>Level 3</u></b> | <b><u>Total</u></b> |
|--------------|-----------------------|-----------------------|-----------------------|---------------------|
| Mutual funds | \$ -                  | \$ 19,858,005         | \$ -                  | \$ 19,858,005       |

**December 31, 2020:**

|                                 | <b><u>Level 1</u></b> | <b><u>Level 2</u></b> | <b><u>Level 3</u></b> | <b><u>Total</u></b>  |
|---------------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Mutual funds                    | \$ -                  | \$ 18,867,268         | \$ -                  | \$ 18,867,268        |
| Guaranteed investment contract  | -                     | -                     | 1,122,923             | 1,122,923            |
| Total investments at fair value | <u>\$ -</u>           | <u>\$ 18,867,268</u>  | <u>\$ 1,122,923</u>   | <u>\$ 19,990,191</u> |

The Plan evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2021, there were no transfers in or out of Levels 1, 2, or 3.

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2021:

|                                                  | <b><u>Guaranteed<br/>Investment<br/>Contract</u></b> |
|--------------------------------------------------|------------------------------------------------------|
| Balance, beginning of year                       | \$ 1,122,923                                         |
| Purchases, sales, issuances and settlements, net | (1,200,763)                                          |
| Interest credited                                | 76,713                                               |
| Other                                            | 1,127                                                |
| Balance, end of year                             | <u><u>\$ -</u></u>                                   |

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**D. FAIR VALUE MEASUREMENTS (CONTINUED):**

Gains and losses included in changes in net assets available for benefits for the year ended December 31, 2021 are reported in net appreciation in fair value of investments.

| <u>December 31, 2020</u>       | <u>Fair Value</u> | <u>Principal Valuation Technique</u> | <u>Unobservable Inputs</u>            | <u>Range of Significant Input Values</u> |
|--------------------------------|-------------------|--------------------------------------|---------------------------------------|------------------------------------------|
| Guaranteed investment contract | \$1,122,923       | Assumed proceeds at discontinuation  | Composite guaranteed rate at 12/31/20 | 2.15%                                    |

**E. GUARANTEED INVESTMENT CONTRACT:**

In 2020, the Plan had an investment contract with Nationwide Life Insurance Company that was not fully benefit-responsive. Nationwide Life Insurance Company maintained the contributions in a general account. The account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer was contractually obligated to repay the principal and specified interest rate that was guaranteed to the Plan.

Because the guaranteed investment contract was not fully benefit-responsive, fair value was the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Fair value, as reported to the Plan by Nationwide Life Insurance Company, represented contributions made under the contract, plus earnings, less participant withdrawals or transfers of all or a portion of their investment in the contract.

There were no reserves against fair value for credit risk of the contract issuer or otherwise. The crediting interest rate was based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting. This investment was liquidated during 2021.

**F. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:**

Beginning in 2021, the Plan offers the Nationwide Fixed Select Option, which is a group fixed annuity contract issued by Nationwide Life Insurance Company as custodian. The Nationwide Fixed Select Option is a traditional investment contract guaranteed by Nationwide Life Insurance Company that guarantees a rate of interest that will be credited to participant accounts. This contract meets the fully benefit-responsive investment contract criteria and is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contract because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Due to the nature of the contract, there are no specific underlying assets assigned. As a result, the average yield earned by the Plan is the yield earned (i.e. interest credited) on the group annuity contract. Under the terms of the existing contract, the crediting rate is reset on a quarterly basis. The crediting interest rate is net of administrative fees.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**F. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT (CONTINUED):**

The contract is backed by the full faith and creditworthiness of the issuer. Guarantees are based on the claims-paying ability of the issuer and not on the value of the securities within the insurer's general account. Key factors that could influence future crediting interest rates are changes in interest rates, and default or credit failures of the securities in the insurer's general assets. Past interest rates are not indicative of future interest rates. A market value adjustment may apply to amounts withdrawn at the request of the contract holder.

The Fixed Select Option contract does not have a maturity date. The provisions do not provide for a distribution at book value at some specified future date. A contract holder can request a lump sum distribution with a market value adjustment, or an installment payout, at book value, over a period of years. The Fixed Select Option contract continues in force until all assets have been distributed, or no further payments are due.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with participants are probable of occurring.

**G. TRANSACTIONS WITH PARTIES-IN-INTEREST:**

Nationwide Financial Services, Inc. and Nationwide Life Insurance Company are the custodians of the Plan and hold all of the Plan's investments. The custodians are considered parties-in-interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties-in-interest transactions. Certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records are absorbed by the Company. Other than as described above, or pursuant to a trust agreement, the Plan has no agreements or transactions with any parties-in-interest.

**H. 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 percent vested in their accounts.

**I. TAX STATUS:**

The Plan has obtained a favorable tax determination letter from the Internal Revenue Service ("IRS") dated August 17, 2010 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the plan administrator 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 and, therefore, that the Plan is qualified and the related trust is tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**I. TAX STATUS (CONTINUED):**

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

**J. 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.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**  
**(Employer Federal ID #34-1044431, Plan #002)**

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**(Form 5500 - Schedule H - Part IV, Line 4(i))**

**(See Independent Auditors' Report)**

**December 31, 2021**

| (a) | (b)                                                      | (c)                                                                                                              | (d)  | (e)              |
|-----|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------|------------------|
|     | Identity of Issue, Borrower,<br>Lessor, or Similar Party | Description of Investment<br>Including Maturity Date,<br>Rate of Interest, Collateral,<br>Par, or Maturity Value | Cost | Current<br>Value |
|     | American Balanced High Income Fund                       | Mutual fund                                                                                                      | **   | \$ 434           |
|     | American Century Equity Income Inst                      | Mutual fund                                                                                                      | **   | 1,143            |
|     | American Century Equity Income R6                        | Mutual fund                                                                                                      | **   | 513,393          |
|     | American Funds AM Balanced R6                            | Mutual fund                                                                                                      | **   | 3,055,342        |
|     | American Funds AM Mutual R6                              | Mutual fund                                                                                                      | **   | 1,989,082        |
|     | American Funds Europacific Growth Fund R6                | Mutual fund                                                                                                      | **   | 354,670          |
|     | American Funds Inflation Linked Bond Fund R6             | Mutual fund                                                                                                      | **   | 238,663          |
|     | American Funds International Growth Income               | Mutual fund                                                                                                      | **   | 1,016,313        |
|     | American Funds New World Fund R6                         | Mutual fund                                                                                                      | **   | 191,409          |
|     | Blackrock Hlth Scnc Oppr Inst                            | Mutual fund                                                                                                      | **   | 1,685            |
|     | Carillon Eagle Mid Cap Growth I                          | Mutual fund                                                                                                      | **   | 1,658,442        |
|     | Cohen & Steers Preferred Securities                      | Mutual fund                                                                                                      | **   | 14,826           |
|     | Eaton Vance Income Fund of Boston R6                     | Mutual fund                                                                                                      | **   | 7,295            |
|     | Federated Hermes Government Obligations Premier          | Mutual fund                                                                                                      | **   | 16,752           |
|     | Federated Hermes Strategic Value Dividend Fund Inst      | Mutual fund                                                                                                      | **   | 950              |
|     | Fidelity Advisor Energy Class I                          | Mutual fund                                                                                                      | **   | 238,041          |
|     | Franklin Small Cap Value Adv                             | Mutual fund                                                                                                      | **   | 1,114            |
|     | Franklin Templeton Global Bond Advantage                 | Mutual fund                                                                                                      | **   | 455              |
|     | Franklin Templeton Income Adv                            | Mutual fund                                                                                                      | **   | 1,141            |
|     | Franklin Templeton Utilities Advantage                   | Mutual fund                                                                                                      | **   | 21,719           |
|     | Invesco Corp Bond R5                                     | Mutual fund                                                                                                      | **   | 132,928          |
|     | Invesco Senior Floating Rate Y                           | Mutual fund                                                                                                      | **   | 686              |
|     | Invesco Gold & Special Minerals Y                        | Mutual fund                                                                                                      | **   | 295,180          |
|     | Invesco Global Y                                         | Mutual fund                                                                                                      | **   | 745,764          |
|     | Invesco Steelpath MLP Select 40 Y                        | Mutual fund                                                                                                      | **   | 510              |
|     | Delaware Ivy Asset Strategy Fund                         | Mutual fund                                                                                                      | **   | 676              |
|     | J.P. Morgan Small Cap Eq R5                              | Mutual fund                                                                                                      | **   | 418,517          |
|     | MFS New Discovery R6                                     | Mutual fund                                                                                                      | **   | 952              |
|     | PIMCO All Asset Authority Inst                           | Mutual fund                                                                                                      | **   | 934              |
|     | PIMCO Income Inst                                        | Mutual fund                                                                                                      | **   | 592,492          |
|     | PIMCO International Bond Institutional                   | Mutual fund                                                                                                      | **   | 136,977          |
|     | PIMCO Short-Term Fund Institutional                      | Mutual fund                                                                                                      | **   | 591,755          |
|     | Pioneer Bond Y                                           | Mutual fund                                                                                                      | **   | 923,499          |
|     | T Rowe PR Blue Chip Gr                                   | Mutual fund                                                                                                      | **   | 3,167,052        |
|     | T Rowe PR Dividend Gr                                    | Mutual fund                                                                                                      | **   | 20,612           |
|     | T Rowe PR Financial Services                             | Mutual fund                                                                                                      | **   | 416,425          |

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**  
**(Employer Federal ID #34-1044431, Plan #002)**

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**(Form 5500 - Schedule H - Part IV, Line 4(i))**

**(See Independent Auditors' Report)**

**December 31, 2021**

| (a) | (b)                                                      | (c)                                                                                                              | (d)  | (e)                         |
|-----|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------|-----------------------------|
|     | Identity of Issue, Borrower,<br>Lessor, or Similar Party | Description of Investment<br>Including Maturity Date,<br>Rate of Interest, Collateral,<br>Par, or Maturity Value | Cost | Current<br>Value            |
|     | Vanguard 500 Index Admiral                               | Mutual fund                                                                                                      | **   | 276,955                     |
|     | Vanguard Extended Market Index Admiral                   | Mutual fund                                                                                                      | **   | 3,368                       |
|     | Vanguard Small-Cap Growth Index Admiral                  | Mutual fund                                                                                                      | **   | 885,966                     |
|     | Vanguard Small-Cap Index Fund Admiral                    | Mutual fund                                                                                                      | **   | 19,941                      |
|     | Vanguard Small-Cap Value Index Admiral                   | Mutual fund                                                                                                      | **   | 18,952                      |
|     | Vanguard Target Retirement 2015 Inv                      | Mutual fund                                                                                                      | **   | 1,185                       |
|     | Vanguard Target Retirement 2020 Inv                      | Mutual fund                                                                                                      | **   | 3,384                       |
|     | Vanguard Target Retirement 2025 Inv                      | Mutual fund                                                                                                      | **   | 126,853                     |
|     | Vanguard Target Retirement 2030 Inv                      | Mutual fund                                                                                                      | **   | 38,803                      |
|     | Vanguard Target Retirement 2035 Inv                      | Mutual fund                                                                                                      | **   | 7,442                       |
|     | Vanguard Target Retirement 2040 Inv                      | Mutual fund                                                                                                      | **   | 1,973                       |
|     | Vanguard Target Retirement 2045 Inv                      | Mutual fund                                                                                                      | **   | 17,436                      |
|     | Vanguard Target Retirement 2055 Inv                      | Mutual fund                                                                                                      | **   | 6,053                       |
|     | Vanguard Target Retirement 2060 Inv                      | Mutual fund                                                                                                      | **   | 8,888                       |
|     | Vanguard Target Retirement 2065 Inv                      | Mutual fund                                                                                                      | **   | 13,846                      |
|     | Vanguard Total Bond Market Index Admiral                 | Mutual fund                                                                                                      | **   | 66,554                      |
|     | Vanguard Total International Stock Index Admiral         | Mutual fund                                                                                                      | **   | 60                          |
|     | Vanguard Wellesley Income Admiral                        | Mutual fund                                                                                                      | **   | 16,272                      |
|     | Victory Incore Fund for Income I                         | Mutual fund                                                                                                      | **   | 360,619                     |
|     | Virtus AllianzGI Technology Fund Institutional           | Mutual fund                                                                                                      | **   | 1,767                       |
|     | Allspring Special Mid-Cap Value                          | Mutual fund                                                                                                      | **   | 905,497                     |
|     | Western Asset Core Bond I                                | Mutual fund                                                                                                      | **   | 308,363                     |
|     |                                                          |                                                                                                                  |      | <u>19,858,005</u>           |
| *   | Nationwide Fixed Select Option                           | Fully benefit-responsive investment contract                                                                     | **   | 1,893,204                   |
| *   | Notes receivable from participants                       | Loans to participants bearing interest from 4.25% to 6.50% maturing at various dates                             | -0-  | 84,777                      |
|     |                                                          |                                                                                                                  |      | <u><u>\$ 21,835,986</u></u> |

\* Indicates a party-in-interest (see Note G).

\*\* Costs have been omitted due to participant - directed transactions under an individual account plan.

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.  
► Go to [www.irs.gov/Form5558](http://www.irs.gov/Form5558) for the latest information.

OMB No. 1545-0212

**File With IRS Only**

|          |                                                                         |  |  |                                                            |   |                           |           |             |      |
|----------|-------------------------------------------------------------------------|--|--|------------------------------------------------------------|---|---------------------------|-----------|-------------|------|
| <b>A</b> | Name of filer, plan administrator, or plan sponsor (see instructions)   |  |  | <b>B Filer's identifying number (see instructions)</b>     |   |                           |           |             |      |
|          | COASTAL PET PRODUCTS, INC.                                              |  |  | Employer identification number (EIN) (9 digits XX-XXXXXXX) |   |                           |           |             |      |
|          | Number, street, and room or suite no. (If a P.O. box, see instructions) |  |  | 34-1044431                                                 |   |                           |           |             |      |
|          | 911 LEADWAY AVENUE                                                      |  |  | Social security number (SSN) (9 digits XXX-XX-XXXX)        |   |                           |           |             |      |
|          | City or town, state, and ZIP code                                       |  |  |                                                            |   |                           |           |             |      |
|          | ALLIANCE, OH 44601                                                      |  |  |                                                            |   |                           |           |             |      |
| <b>C</b> | <b>Plan name</b>                                                        |  |  | <b>Plan number</b>                                         |   | <b>Plan year ending –</b> |           |             |      |
|          |                                                                         |  |  |                                                            |   | <b>MM</b>                 | <b>DD</b> | <b>YYYY</b> |      |
|          | COASTAL PET PRODUCTS, INC. 401K PLAN AND TRUST                          |  |  | 0                                                          | 0 | 2                         | 12        | 31          | 2021 |

**1** ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part I, C above.

**2** I request an extension of time until 10 / 15 /2022 to file Form 5500 series. See instructions.

**Note:** A signature IS NOT required if you are requesting an extension to file Form 5500 series.

**3** I request an extension of time until 10 / 15 / 2022 to file Form 8955-SSA. See instructions.

**Note:** A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application is **automatically approved** to the date shown on line 2 and/or line 3 (above) if **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested; and **(b)** the date on line 2 and/or line 3 (above) is not later than the 15th day of the 3rd month after the normal due date.

**4** I request an extension of time until \_\_\_\_ / \_\_\_\_ / \_\_\_\_ to file Form 5330.  
You may be approved for up to a 6-month extension to file Form 5330, after the normal due date of Form 5330.

**a** Enter the Code section(s) imposing the tax . . . . . **a**

**b** Enter the payment amount attached . . . . . **b**

|                                                                                                               |          |
|---------------------------------------------------------------------------------------------------------------|----------|
| <b>c</b> For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ▶ | <b>c</b> |
|---------------------------------------------------------------------------------------------------------------|----------|

**5 State in detail why you need the extension:**

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

**Signature ►**

Date ►

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**



**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**

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## INDEPENDENT AUDITORS' REPORT

**Plan Administrator**  
**Coastal Pet Products, Inc.**  
**401(k) Plan and Trust**  
**Alliance, Ohio**

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed an audit of the accompanying financial statements of Coastal Pet Products, Inc. 401(k) Plan and Trust (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021 and 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements (2021 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

### Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section -

- the amounts and disclosures in the 2021 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion on the 2021 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the 2021 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### **Auditors' Responsibilities for the Audit of the 2021 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

### **2021 Supplemental Schedules Required by ERISA**

The supplemental schedule of schedule of assets (held at end of year) for the year ended December 31, 2021, is presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## **Auditors' Report on the 2020 Financial Statements**

We were engaged to audit the 2020 financial statements of Coastal Pet Products, Inc. 401(k) Plan and Trust. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated July 19, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

*Four-Fifteen Group*

**Certified Public Accountants**

**Canton, Ohio**

**August 9, 2022**

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**STATEMENTS OF NET ASSETS  
AVAILABLE FOR BENEFITS**

**(Form 5500 - Schedule H - Part I)**

|                                                                    | <b>December 31,</b>             |                                 |
|--------------------------------------------------------------------|---------------------------------|---------------------------------|
|                                                                    | <b>2021</b>                     | <b>2020</b>                     |
| <b>ASSETS:</b>                                                     |                                 |                                 |
| Investments, at fair value:                                        |                                 |                                 |
| Mutual funds                                                       | \$ 19,858,005                   | \$ 18,867,268                   |
| Guaranteed investment contract                                     | -                               | 1,122,923                       |
| Fully benefit-repsonsive investment contract,<br>at contract value | <u>1,893,204</u>                | <u>-</u>                        |
| <b>Total investments</b>                                           | <b>21,751,209</b>               | <b>19,990,191</b>               |
| <br>Receivables:                                                   |                                 |                                 |
| Employer contributions                                             | 256,884                         | 251,525                         |
| Notes receivable from participants                                 | <u>84,777</u>                   | <u>91,194</u>                   |
| <b>Total receivables</b>                                           | <b>341,661</b>                  | <b>342,719</b>                  |
| <br><b>NET ASSETS AVAILABLE FOR BENEFITS</b>                       | <br><b><u>\$ 22,092,870</u></b> | <br><b><u>\$ 20,332,910</u></b> |

**The accompanying notes are an integral part of these financial statements.**

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**STATEMENT OF CHANGES IN NET ASSETS**  
**AVAILABLE FOR BENEFITS**

**(Form 5500 - Schedule H - Part II)**

|                                                                 | <b>Year Ended<br/>December 31,<br/>2021</b> |
|-----------------------------------------------------------------|---------------------------------------------|
| <b>ADDITIONS TO NET ASSETS ATTRIBUTED TO:</b>                   |                                             |
| Investment income:                                              |                                             |
| Net appreciation in fair value of investments                   | \$ 2,184,006                                |
| Interest                                                        | 76,713                                      |
| Interest income on fully-benefit responsive investment contract | 9,252                                       |
|                                                                 | <u>2,269,971</u>                            |
| <br>Interest income on notes receivable from participants       | <br>5,023                                   |
| <br>Contributions:                                              |                                             |
| Employer                                                        | 369,245                                     |
| Participants                                                    | 769,178                                     |
| Rollovers                                                       | 34,555                                      |
|                                                                 | <u>1,172,978</u>                            |
| <br><b>Total additions</b>                                      | <br>3,447,972                               |
| <b>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:</b>                |                                             |
| Benefit payments                                                | <u>(1,688,012)</u>                          |
| <br><b>NET INCREASE</b>                                         | <br>1,759,960                               |
| <b>NET ASSETS AVAILABLE FOR BENEFITS:</b>                       |                                             |
| Beginning of year                                               | <u>20,332,910</u>                           |
| End of year                                                     | <u><u>\$ 22,092,870</u></u>                 |

The accompanying notes are an integral part of these financial statements.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**

**A. DESCRIPTION OF THE PLAN:**

The following description of the Coastal Pet Products, Inc. 401(k) Plan and Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement and summary plan description for a more complete description of the Plan’s provisions.

**General** - The Plan is a defined contribution plan that covers substantially all employees of Coastal Pet Products, Inc. (the “Company”) who have 60 days of service and are age eighteen or older. Upon meeting these criteria, employees are automatically enrolled in the Plan at an election deferral percentage of three percent unless otherwise elected. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

**Contributions** - Each year participants may contribute the maximum amount which will not cause the Plan to violate the actual deferral percentage test, the maximum annual additions allowed pursuant to the Internal Revenue Code (“IRC”) or cause the Plan to exceed the maximum amount allowable as a deduction under IRC Section 404 on a tax-deferred basis. 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 contribution plans. The Company may make a discretionary matching contribution equal to a uniform percentage of the amount of the salary reduction the participants elected to defer and non-discretionary contributions. The Plan classifies employees into non-highly compensated upper management employees, non-highly compensated key employees, and all other employees. The percentage for matching contributions is determined each year for each group. The Company matches 100% of the non-highly compensated upper management employees’ elective deferrals not to exceed \$7,500. The Company matches 50% of the non-highly compensated key employees’ elective deferrals not to exceed \$3,750. All other employees have a match of 25% of the employee’s elective deferral not to exceed 1.25% of the employee’s compensation. The Company’s matching contribution was approximately \$124,000 for the year ended December 31, 2021.

The Plan also allows for an employer non-elective contribution to be determined by the Company on an annual basis. The contribution is allocated to the participant’s account in the proportion that each participant’s compensation for the plan year bears to the total compensation of all participants within the same group for such year. The Company approved a non-elective contribution of approximately \$250,000 to be funded after December 31, 2021. The receivable as of December 31, 2021 for the approved non-elective contribution as well as the contribution addition for the year ended December 31, 2021 was reduced by the forfeitures in the Plan as of December 31, 2020 approximating \$18,400.

**Participant Accounts** - Each participant’s account is credited with the participant’s contribution and allocations of the Company’s contribution and Plan earnings. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account. All investments of the Plan are fully participant directed.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**A. DESCRIPTION OF THE PLAN (CONTINUED):**

**Vesting** - A participant is fully vested immediately in elective contributions (including rollover contributions). Vesting for employer matching and non-elective contributions is as follows:

| <b><u>Years of Service</u></b> | <b><u>Vesting %</u></b> |
|--------------------------------|-------------------------|
| 2                              | 20%                     |
| 3                              | 40%                     |
| 4                              | 60%                     |
| 5                              | 80%                     |
| 6                              | 100%                    |

**Notes Receivable from Participants** - Participants may borrow from their fund account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their employee deferrals and rollover accounts. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant loan fund. Loan terms range from 1-5 years or up to 10 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Interest rates for participant loans are from 4.25% to 6.50%. Principal and interest are paid ratably through payroll deductions. Loans to participants are reported at their unpaid principal balances.

**Payment of Benefits** - When a participant has attained age 59½ and is fully vested, the participant may elect to receive a distribution of all or a portion of the amount of the vested account balance. Upon termination of service, a participant may elect to receive either a lump-sum distribution, a direct rollover distribution, or distributions paid out in installment amounts determined by the participant, equal to the value of the participant's vested interest in his or her account. If the terminated participant's vested account balance is less than \$5,000, a check for the vested balance will automatically be disbursed to the participant. Participants can also elect to purchase other annuities that equal the value of the participant's vested interest in his or her account.

**Forfeitures** - All forfeitures are used to offset future employer contributions. The amount of forfeited nonvested participant accounts was approximately \$16,800 and \$33,100 as of December 31, 2021 and 2020, respectively. During 2021, approximately \$18,400 was transferred into the forfeiture account and employer contributions were reduced by approximately \$34,800 through the use of forfeitures. The non-elective December 31, 2021 contribution of approximately \$250,000 will be reduced by approximately \$16,800 of forfeitures.

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**Basis of Accounting** - The Plan's financial statements have been prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**Use of Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

**Investment Valuation and Income Recognition** - Investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract 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. The plan administrator determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians, and insurance company. See Note D for discussion of fair value measurements. At December 31, 2020, the investment in the insurance company's fixed account is a guaranteed investment contract and has been reported at fair value since it is not fully benefit responsive (see Note G).

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

**Notes Receivable from Participants** - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to participants. As of December 31, 2021 and 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the note balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan agreement.

**Payment of Benefits** - Benefits are recorded when paid.

**Administrative 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. Investment related expenses are included in net appreciation in fair value of investments.

**Subsequent Events** - Subsequent events have been evaluated by management through August 9, 2022, which is the date that the financial statements were available to be issued.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**C. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIANS:**

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2021 and 2020, and investment income, interest, net appreciation in fair value of investments, interest from participants, and benefit payments for the year ended December 31, 2021, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Nationwide Life Insurance Company, the custodian of the fully benefit-responsive investment contract, and Nationwide Financial Services, Inc., the custodian of the mutual funds.

**D. FAIR VALUE MEASUREMENTS:**

The authoritative accounting guidance establishes 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 the authoritative accounting guidance are described as follows:

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

**Level 2** - Inputs include quoted prices for similar assets or liabilities in active markets or for identical or similar assets or liabilities in inactive markets. Inputs other than quoted prices that are observable for the asset or liability and 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 the fair value measurement. Valuation techniques used need to maximize the use of 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, 2021 or 2020.

**Mutual funds:** Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. 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 valued at the daily closing prices as reported by the fund and adjusted upon conversion into units to be allocated to participant accounts, as determined by the custodians.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**D. FAIR VALUE MEASUREMENTS (CONTINUED):**

**Guaranteed investment contract:** The contract is valued at fair value which approximates the value the Plan would receive if the contract was terminated, which is book value less an early surrender charge. A guaranteed return fixed annuity contract that provides an annual interest guarantee on the investment yield realized on Nationwide Life Insurance Company's General Account.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021 and 2020:

**December 31, 2021:**

|              | <b><u>Level 1</u></b> | <b><u>Level 2</u></b> | <b><u>Level 3</u></b> | <b><u>Total</u></b> |
|--------------|-----------------------|-----------------------|-----------------------|---------------------|
| Mutual funds | \$ -                  | \$ 19,858,005         | \$ -                  | \$ 19,858,005       |

**December 31, 2020:**

|                                 | <b><u>Level 1</u></b> | <b><u>Level 2</u></b> | <b><u>Level 3</u></b> | <b><u>Total</u></b>  |
|---------------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Mutual funds                    | \$ -                  | \$ 18,867,268         | \$ -                  | \$ 18,867,268        |
| Guaranteed investment contract  | -                     | -                     | 1,122,923             | 1,122,923            |
| Total investments at fair value | <u>\$ -</u>           | <u>\$ 18,867,268</u>  | <u>\$ 1,122,923</u>   | <u>\$ 19,990,191</u> |

The Plan evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2021, there were no transfers in or out of Levels 1, 2, or 3.

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2021:

|                                                  | <b><u>Guaranteed<br/>Investment<br/>Contract</u></b> |
|--------------------------------------------------|------------------------------------------------------|
| Balance, beginning of year                       | \$ 1,122,923                                         |
| Purchases, sales, issuances and settlements, net | (1,200,763)                                          |
| Interest credited                                | 76,713                                               |
| Other                                            | 1,127                                                |
| Balance, end of year                             | <u>\$ -</u>                                          |

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**D. FAIR VALUE MEASUREMENTS (CONTINUED):**

Gains and losses included in changes in net assets available for benefits for the year ended December 31, 2021 are reported in net appreciation in fair value of investments.

| <u>December 31, 2020</u>       | <u>Fair Value</u> | <u>Principal Valuation Technique</u> | <u>Unobservable Inputs</u>            | <u>Range of Significant Input Values</u> |
|--------------------------------|-------------------|--------------------------------------|---------------------------------------|------------------------------------------|
| Guaranteed investment contract | \$1,122,923       | Assumed proceeds at discontinuation  | Composite guaranteed rate at 12/31/20 | 2.15%                                    |

**E. GUARANTEED INVESTMENT CONTRACT:**

In 2020, the Plan had an investment contract with Nationwide Life Insurance Company that was not fully benefit-responsive. Nationwide Life Insurance Company maintained the contributions in a general account. The account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer was contractually obligated to repay the principal and specified interest rate that was guaranteed to the Plan.

Because the guaranteed investment contract was not fully benefit-responsive, fair value was the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Fair value, as reported to the Plan by Nationwide Life Insurance Company, represented contributions made under the contract, plus earnings, less participant withdrawals or transfers of all or a portion of their investment in the contract.

There were no reserves against fair value for credit risk of the contract issuer or otherwise. The crediting interest rate was based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting. This investment was liquidated during 2021.

**F. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:**

Beginning in 2021, the Plan offers the Nationwide Fixed Select Option, which is a group fixed annuity contract issued by Nationwide Life Insurance Company as custodian. The Nationwide Fixed Select Option is a traditional investment contract guaranteed by Nationwide Life Insurance Company that guarantees a rate of interest that will be credited to participant accounts. This contract meets the fully benefit-responsive investment contract criteria and is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contract because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Due to the nature of the contract, there are no specific underlying assets assigned. As a result, the average yield earned by the Plan is the yield earned (i.e. interest credited) on the group annuity contract. Under the terms of the existing contract, the crediting rate is reset on a quarterly basis. The crediting interest rate is net of administrative fees.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**F. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT (CONTINUED):**

The contract is backed by the full faith and creditworthiness of the issuer. Guarantees are based on the claims-paying ability of the issuer and not on the value of the securities within the insurer's general account. Key factors that could influence future crediting interest rates are changes in interest rates, and default or credit failures of the securities in the insurer's general assets. Past interest rates are not indicative of future interest rates. A market value adjustment may apply to amounts withdrawn at the request of the contract holder.

The Fixed Select Option contract does not have a maturity date. The provisions do not provide for a distribution at book value at some specified future date. A contract holder can request a lump sum distribution with a market value adjustment, or an installment payout, at book value, over a period of years. The Fixed Select Option contract continues in force until all assets have been distributed, or no further payments are due.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with participants are probable of occurring.

**G. TRANSACTIONS WITH PARTIES-IN-INTEREST:**

Nationwide Financial Services, Inc. and Nationwide Life Insurance Company are the custodians of the Plan and hold all of the Plan's investments. The custodians are considered parties-in-interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties-in-interest transactions. Certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records are absorbed by the Company. Other than as described above, or pursuant to a trust agreement, the Plan has no agreements or transactions with any parties-in-interest.

**H. 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 percent vested in their accounts.

**I. TAX STATUS:**

The Plan has obtained a favorable tax determination letter from the Internal Revenue Service ("IRS") dated August 17, 2010 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the plan administrator 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 and, therefore, that the Plan is qualified and the related trust is tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**I. TAX STATUS (CONTINUED):**

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

**J. 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.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**  
**(Employer Federal ID #34-1044431, Plan #002)**

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**(Form 5500 - Schedule H - Part IV, Line 4(i))**

**(See Independent Auditors' Report)**

**December 31, 2021**

| (a) | Identity of Issue, Borrower,<br>Lessor, or Similar Party<br>(b) | Description of Investment<br>Including Maturity Date,<br>Rate of Interest, Collateral,<br>Par, or Maturity Value<br>(c) | Cost<br>(d) | Current<br>Value<br>(e) |
|-----|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
|     | American Balanced High Income Fund                              | Mutual fund                                                                                                             | **          | \$ 434                  |
|     | American Century Equity Income Inst                             | Mutual fund                                                                                                             | **          | 1,143                   |
|     | American Century Equity Income R6                               | Mutual fund                                                                                                             | **          | 513,393                 |
|     | American Funds AM Balanced R6                                   | Mutual fund                                                                                                             | **          | 3,055,342               |
|     | American Funds AM Mutual R6                                     | Mutual fund                                                                                                             | **          | 1,989,082               |
|     | American Funds Europacific Growth Fund R6                       | Mutual fund                                                                                                             | **          | 354,670                 |
|     | American Funds Inflation Linked Bond Fund R6                    | Mutual fund                                                                                                             | **          | 238,663                 |
|     | American Funds International Growth Income                      | Mutual fund                                                                                                             | **          | 1,016,313               |
|     | American Funds New World Fund R6                                | Mutual fund                                                                                                             | **          | 191,409                 |
|     | Blackrock Hlth Scnc Oppr Inst                                   | Mutual fund                                                                                                             | **          | 1,685                   |
|     | Carillon Eagle Mid Cap Growth I                                 | Mutual fund                                                                                                             | **          | 1,658,442               |
|     | Cohen & Steers Preferred Securities                             | Mutual fund                                                                                                             | **          | 14,826                  |
|     | Eaton Vance Income Fund of Boston R6                            | Mutual fund                                                                                                             | **          | 7,295                   |
|     | Federated Hermes Government Obligations Premier                 | Mutual fund                                                                                                             | **          | 16,752                  |
|     | Federated Hermes Strategic Value Dividend Fund Inst             | Mutual fund                                                                                                             | **          | 950                     |
|     | Fidelity Advisor Energy Class I                                 | Mutual fund                                                                                                             | **          | 238,041                 |
|     | Franklin Small Cap Value Adv                                    | Mutual fund                                                                                                             | **          | 1,114                   |
|     | Franklin Templeton Global Bond Advantage                        | Mutual fund                                                                                                             | **          | 455                     |
|     | Franklin Templeton Income Adv                                   | Mutual fund                                                                                                             | **          | 1,141                   |
|     | Franklin Templeton Utilities Advantage                          | Mutual fund                                                                                                             | **          | 21,719                  |
|     | Invesco Corp Bond R5                                            | Mutual fund                                                                                                             | **          | 132,928                 |
|     | Invesco Senior Floating Rate Y                                  | Mutual fund                                                                                                             | **          | 686                     |
|     | Invesco Gold & Special Minerals Y                               | Mutual fund                                                                                                             | **          | 295,180                 |
|     | Invesco Global Y                                                | Mutual fund                                                                                                             | **          | 745,764                 |
|     | Invesco Steelpath MLP Select 40 Y                               | Mutual fund                                                                                                             | **          | 510                     |
|     | Delaware Ivy Asset Strategy Fund                                | Mutual fund                                                                                                             | **          | 676                     |
|     | J.P. Morgan Small Cap Eq R5                                     | Mutual fund                                                                                                             | **          | 418,517                 |
|     | MFS New Discovery R6                                            | Mutual fund                                                                                                             | **          | 952                     |
|     | PIMCO All Asset Authority Inst                                  | Mutual fund                                                                                                             | **          | 934                     |
|     | PIMCO Income Inst                                               | Mutual fund                                                                                                             | **          | 592,492                 |
|     | PIMCO International Bond Institutional                          | Mutual fund                                                                                                             | **          | 136,977                 |
|     | PIMCO Short-Term Fund Institutional                             | Mutual fund                                                                                                             | **          | 591,755                 |
|     | Pioneer Bond Y                                                  | Mutual fund                                                                                                             | **          | 923,499                 |
|     | T Rowe PR Blue Chip Gr                                          | Mutual fund                                                                                                             | **          | 3,167,052               |
|     | T Rowe PR Dividend Gr                                           | Mutual fund                                                                                                             | **          | 20,612                  |
|     | T Rowe PR Financial Services                                    | Mutual fund                                                                                                             | **          | 416,425                 |

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**  
**(Employer Federal ID #34-1044431, Plan #002)**

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**(Form 5500 - Schedule H - Part IV, Line 4(i))**

**(See Independent Auditors' Report)**

**December 31, 2021**

| (a) | Identity of Issue, Borrower,<br>Lessor, or Similar Party<br>(b) | Description of Investment<br>Including Maturity Date,<br>Rate of Interest, Collateral,<br>Par, or Maturity Value<br>(c) | Cost<br>(d) | Current<br>Value<br>(e)     |
|-----|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------|
|     | Vanguard 500 Index Admiral                                      | Mutual fund                                                                                                             | **          | 276,955                     |
|     | Vanguard Extended Market Index Admiral                          | Mutual fund                                                                                                             | **          | 3,368                       |
|     | Vanguard Small-Cap Growth Index Admiral                         | Mutual fund                                                                                                             | **          | 885,966                     |
|     | Vanguard Small-Cap Index Fund Admiral                           | Mutual fund                                                                                                             | **          | 19,941                      |
|     | Vanguard Small-Cap Value Index Admiral                          | Mutual fund                                                                                                             | **          | 18,952                      |
|     | Vanguard Target Retirement 2015 Inv                             | Mutual fund                                                                                                             | **          | 1,185                       |
|     | Vanguard Target Retirement 2020 Inv                             | Mutual fund                                                                                                             | **          | 3,384                       |
|     | Vanguard Target Retirement 2025 Inv                             | Mutual fund                                                                                                             | **          | 126,853                     |
|     | Vanguard Target Retirement 2030 Inv                             | Mutual fund                                                                                                             | **          | 38,803                      |
|     | Vanguard Target Retirement 2035 Inv                             | Mutual fund                                                                                                             | **          | 7,442                       |
|     | Vanguard Target Retirement 2040 Inv                             | Mutual fund                                                                                                             | **          | 1,973                       |
|     | Vanguard Target Retirement 2045 Inv                             | Mutual fund                                                                                                             | **          | 17,436                      |
|     | Vanguard Target Retirement 2055 Inv                             | Mutual fund                                                                                                             | **          | 6,053                       |
|     | Vanguard Target Retirement 2060 Inv                             | Mutual fund                                                                                                             | **          | 8,888                       |
|     | Vanguard Target Retirement 2065 Inv                             | Mutual fund                                                                                                             | **          | 13,846                      |
|     | Vanguard Total Bond Market Index Admiral                        | Mutual fund                                                                                                             | **          | 66,554                      |
|     | Vanguard Total International Stock Index Admiral                | Mutual fund                                                                                                             | **          | 60                          |
|     | Vanguard Wellesley Income Admiral                               | Mutual fund                                                                                                             | **          | 16,272                      |
|     | Victory Incore Fund for Income I                                | Mutual fund                                                                                                             | **          | 360,619                     |
|     | Virtus AllianzGI Technology Fund Institutional                  | Mutual fund                                                                                                             | **          | 1,767                       |
|     | Allspring Special Mid-Cap Value                                 | Mutual fund                                                                                                             | **          | 905,497                     |
|     | Western Asset Core Bond I                                       | Mutual fund                                                                                                             | **          | 308,363                     |
|     |                                                                 |                                                                                                                         |             | <u>19,858,005</u>           |
| *   | Nationwide Fixed Select Option                                  | Fully benefit-responsive investment contract                                                                            | **          | 1,893,204                   |
| *   | Notes receivable from participants                              | Loans to participants bearing interest from 4.25% to 6.50% maturing at various dates                                    | -0-         | <u>84,777</u>               |
|     |                                                                 |                                                                                                                         |             | <u><u>\$ 21,835,986</u></u> |

\* Indicates a party-in-interest (see Note G).

\*\* Costs have been omitted due to participant - directed transactions under an individual account plan.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**



**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULE**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**

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## INDEPENDENT AUDITORS' REPORT

**Plan Administrator**  
**Coastal Pet Products, Inc.**  
**401(k) Plan and Trust**  
**Alliance, Ohio**

### Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed an audit of the accompanying financial statements of Coastal Pet Products, Inc. 401(k) Plan and Trust (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021 and 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements (2021 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

### Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section -

- the amounts and disclosures in the 2021 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### **Basis for Opinion on the 2021 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the 2021 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### **Auditors' Responsibilities for the Audit of the 2021 Financial Statements**

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

### **2021 Supplemental Schedules Required by ERISA**

The supplemental schedule of schedule of assets (held at end of year) for the year ended December 31, 2021, is presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## **Auditors' Report on the 2020 Financial Statements**

We were engaged to audit the 2020 financial statements of Coastal Pet Products, Inc. 401(k) Plan and Trust. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated July 19, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

*Four-Fifteen Group*

**Certified Public Accountants**

**Canton, Ohio**

**August 9, 2022**

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**STATEMENTS OF NET ASSETS  
AVAILABLE FOR BENEFITS**

**(Form 5500 - Schedule H - Part I)**

|                                                                    | <b>December 31,</b>      |                          |
|--------------------------------------------------------------------|--------------------------|--------------------------|
|                                                                    | <b>2021</b>              | <b>2020</b>              |
|                                                                    | <hr/>                    | <hr/>                    |
| <b>ASSETS:</b>                                                     |                          |                          |
| Investments, at fair value:                                        |                          |                          |
| Mutual funds                                                       | \$ 19,858,005            | \$ 18,867,268            |
| Guaranteed investment contract                                     | -                        | 1,122,923                |
| Fully benefit-repsonsive investment contract,<br>at contract value | <b>1,893,204</b>         | -                        |
| <b>Total investments</b>                                           | <hr/> <b>21,751,209</b>  | <hr/> <b>19,990,191</b>  |
| <br>Receivables:                                                   |                          |                          |
| Employer contributions                                             | <b>256,884</b>           | 251,525                  |
| Notes receivable from participants                                 | <b>84,777</b>            | 91,194                   |
| <b>Total receivables</b>                                           | <hr/> <b>341,661</b>     | <hr/> <b>342,719</b>     |
| <br><b>NET ASSETS AVAILABLE FOR BENEFITS</b>                       | <br><b>\$ 22,092,870</b> | <br><b>\$ 20,332,910</b> |
|                                                                    | <hr/> <hr/>              | <hr/> <hr/>              |

**The accompanying notes are an integral part of these financial statements.**

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**STATEMENT OF CHANGES IN NET ASSETS**  
**AVAILABLE FOR BENEFITS**

**(Form 5500 - Schedule H - Part II)**

|                                                                 | <b>Year Ended<br/>December 31,<br/>2021</b> |
|-----------------------------------------------------------------|---------------------------------------------|
| <b>ADDITIONS TO NET ASSETS ATTRIBUTED TO:</b>                   |                                             |
| Investment income:                                              |                                             |
| Net appreciation in fair value of investments                   | \$ 2,184,006                                |
| Interest                                                        | 76,713                                      |
| Interest income on fully-benefit responsive investment contract | 9,252                                       |
|                                                                 | <u>2,269,971</u>                            |
| <br>Interest income on notes receivable from participants       | <br>5,023                                   |
| <br>Contributions:                                              |                                             |
| Employer                                                        | 369,245                                     |
| Participants                                                    | 769,178                                     |
| Rollovers                                                       | 34,555                                      |
|                                                                 | <u>1,172,978</u>                            |
| <br><b>Total additions</b>                                      | <br>3,447,972                               |
| <b>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:</b>                |                                             |
| Benefit payments                                                | <u>(1,688,012)</u>                          |
| <br><b>NET INCREASE</b>                                         | <br>1,759,960                               |
| <b>NET ASSETS AVAILABLE FOR BENEFITS:</b>                       |                                             |
| Beginning of year                                               | <u>20,332,910</u>                           |
| End of year                                                     | <u><u>\$ 22,092,870</u></u>                 |

The accompanying notes are an integral part of these financial statements.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**YEARS ENDED DECEMBER 31, 2021 AND 2020**

**A. DESCRIPTION OF THE PLAN:**

The following description of the Coastal Pet Products, Inc. 401(k) Plan and Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement and summary plan description for a more complete description of the Plan’s provisions.

**General** - The Plan is a defined contribution plan that covers substantially all employees of Coastal Pet Products, Inc. (the “Company”) who have 60 days of service and are age eighteen or older. Upon meeting these criteria, employees are automatically enrolled in the Plan at an election deferral percentage of three percent unless otherwise elected. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

**Contributions** - Each year participants may contribute the maximum amount which will not cause the Plan to violate the actual deferral percentage test, the maximum annual additions allowed pursuant to the Internal Revenue Code (“IRC”) or cause the Plan to exceed the maximum amount allowable as a deduction under IRC Section 404 on a tax-deferred basis. 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 contribution plans. The Company may make a discretionary matching contribution equal to a uniform percentage of the amount of the salary reduction the participants elected to defer and non-discretionary contributions. The Plan classifies employees into non-highly compensated upper management employees, non-highly compensated key employees, and all other employees. The percentage for matching contributions is determined each year for each group. The Company matches 100% of the non-highly compensated upper management employees’ elective deferrals not to exceed \$7,500. The Company matches 50% of the non-highly compensated key employees’ elective deferrals not to exceed \$3,750. All other employees have a match of 25% of the employee’s elective deferral not to exceed 1.25% of the employee’s compensation. The Company’s matching contribution was approximately \$124,000 for the year ended December 31, 2021.

The Plan also allows for an employer non-elective contribution to be determined by the Company on an annual basis. The contribution is allocated to the participant’s account in the proportion that each participant’s compensation for the plan year bears to the total compensation of all participants within the same group for such year. The Company approved a non-elective contribution of approximately \$250,000 to be funded after December 31, 2021. The receivable as of December 31, 2021 for the approved non-elective contribution as well as the contribution addition for the year ended December 31, 2021 was reduced by the forfeitures in the Plan as of December 31, 2020 approximating \$18,400.

**Participant Accounts** - Each participant’s account is credited with the participant’s contribution and allocations of the Company’s contribution and Plan earnings. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s account. All investments of the Plan are fully participant directed.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**A. DESCRIPTION OF THE PLAN (CONTINUED):**

**Vesting** - A participant is fully vested immediately in elective contributions (including rollover contributions). Vesting for employer matching and non-elective contributions is as follows:

| <b><u>Years of Service</u></b> | <b><u>Vesting %</u></b> |
|--------------------------------|-------------------------|
| 2                              | 20%                     |
| 3                              | 40%                     |
| 4                              | 60%                     |
| 5                              | 80%                     |
| 6                              | 100%                    |

**Notes Receivable from Participants** - Participants may borrow from their fund account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their employee deferrals and rollover accounts. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant loan fund. Loan terms range from 1-5 years or up to 10 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Interest rates for participant loans are from 4.25% to 6.50%. Principal and interest are paid ratably through payroll deductions. Loans to participants are reported at their unpaid principal balances.

**Payment of Benefits** - When a participant has attained age 59½ and is fully vested, the participant may elect to receive a distribution of all or a portion of the amount of the vested account balance. Upon termination of service, a participant may elect to receive either a lump-sum distribution, a direct rollover distribution, or distributions paid out in installment amounts determined by the participant, equal to the value of the participant's vested interest in his or her account. If the terminated participant's vested account balance is less than \$5,000, a check for the vested balance will automatically be disbursed to the participant. Participants can also elect to purchase other annuities that equal the value of the participant's vested interest in his or her account.

**Forfeitures** - All forfeitures are used to offset future employer contributions. The amount of forfeited nonvested participant accounts was approximately \$16,800 and \$33,100 as of December 31, 2021 and 2020, respectively. During 2021, approximately \$18,400 was transferred into the forfeiture account and employer contributions were reduced by approximately \$34,800 through the use of forfeitures. The non-elective December 31, 2021 contribution of approximately \$250,000 will be reduced by approximately \$16,800 of forfeitures.

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**Basis of Accounting** - The Plan's financial statements have been prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):**

**Use of Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

**Investment Valuation and Income Recognition** - Investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract 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. The plan administrator determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians, and insurance company. See Note D for discussion of fair value measurements. At December 31, 2020, the investment in the insurance company's fixed account is a guaranteed investment contract and has been reported at fair value since it is not fully benefit responsive (see Note G).

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

**Notes Receivable from Participants** - Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to participants. As of December 31, 2021 and 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the note balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan agreement.

**Payment of Benefits** - Benefits are recorded when paid.

**Administrative 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. Investment related expenses are included in net appreciation in fair value of investments.

**Subsequent Events** - Subsequent events have been evaluated by management through August 9, 2022, which is the date that the financial statements were available to be issued.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**C. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIANS:**

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2021 and 2020, and investment income, interest, net appreciation in fair value of investments, interest from participants, and benefit payments for the year ended December 31, 2021, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Nationwide Life Insurance Company, the custodian of the fully benefit-responsive investment contract, and Nationwide Financial Services, Inc., the custodian of the mutual funds.

**D. FAIR VALUE MEASUREMENTS:**

The authoritative accounting guidance establishes 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 the authoritative accounting guidance are described as follows:

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

**Level 2** - Inputs include quoted prices for similar assets or liabilities in active markets or for identical or similar assets or liabilities in inactive markets. Inputs other than quoted prices that are observable for the asset or liability and 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 the fair value measurement. Valuation techniques used need to maximize the use of 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, 2021 or 2020.

**Mutual funds:** Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. 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 valued at the daily closing prices as reported by the fund and adjusted upon conversion into units to be allocated to participant accounts, as determined by the custodians.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**D. FAIR VALUE MEASUREMENTS (CONTINUED):**

**Guaranteed investment contract:** The contract is valued at fair value which approximates the value the Plan would receive if the contract was terminated, which is book value less an early surrender charge. A guaranteed return fixed annuity contract that provides an annual interest guarantee on the investment yield realized on Nationwide Life Insurance Company's General Account.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021 and 2020:

**December 31, 2021:**

|              | <b><u>Level 1</u></b> | <b><u>Level 2</u></b> | <b><u>Level 3</u></b> | <b><u>Total</u></b> |
|--------------|-----------------------|-----------------------|-----------------------|---------------------|
| Mutual funds | \$ -                  | \$ 19,858,005         | \$ -                  | \$ 19,858,005       |

**December 31, 2020:**

|                                 | <b><u>Level 1</u></b> | <b><u>Level 2</u></b> | <b><u>Level 3</u></b> | <b><u>Total</u></b>  |
|---------------------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Mutual funds                    | \$ -                  | \$ 18,867,268         | \$ -                  | \$ 18,867,268        |
| Guaranteed investment contract  | -                     | -                     | 1,122,923             | 1,122,923            |
| Total investments at fair value | <u>\$ -</u>           | <u>\$ 18,867,268</u>  | <u>\$ 1,122,923</u>   | <u>\$ 19,990,191</u> |

The Plan evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the year ended December 31, 2021, there were no transfers in or out of Levels 1, 2, or 3.

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2021:

|                                                  | <b><u>Guaranteed<br/>Investment<br/>Contract</u></b> |
|--------------------------------------------------|------------------------------------------------------|
| Balance, beginning of year                       | \$ 1,122,923                                         |
| Purchases, sales, issuances and settlements, net | (1,200,763)                                          |
| Interest credited                                | 76,713                                               |
| Other                                            | 1,127                                                |
| Balance, end of year                             | <u>\$ -</u>                                          |

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**D. FAIR VALUE MEASUREMENTS (CONTINUED):**

Gains and losses included in changes in net assets available for benefits for the year ended December 31, 2021 are reported in net appreciation in fair value of investments.

| <u>December 31, 2020</u>       | <u>Fair Value</u> | <u>Principal Valuation Technique</u> | <u>Unobservable Inputs</u>            | <u>Range of Significant Input Values</u> |
|--------------------------------|-------------------|--------------------------------------|---------------------------------------|------------------------------------------|
| Guaranteed investment contract | \$1,122,923       | Assumed proceeds at discontinuation  | Composite guaranteed rate at 12/31/20 | 2.15%                                    |

**E. GUARANTEED INVESTMENT CONTRACT:**

In 2020, the Plan had an investment contract with Nationwide Life Insurance Company that was not fully benefit-responsive. Nationwide Life Insurance Company maintained the contributions in a general account. The account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer was contractually obligated to repay the principal and specified interest rate that was guaranteed to the Plan.

Because the guaranteed investment contract was not fully benefit-responsive, fair value was the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Fair value, as reported to the Plan by Nationwide Life Insurance Company, represented contributions made under the contract, plus earnings, less participant withdrawals or transfers of all or a portion of their investment in the contract.

There were no reserves against fair value for credit risk of the contract issuer or otherwise. The crediting interest rate was based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting. This investment was liquidated during 2021.

**F. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:**

Beginning in 2021, the Plan offers the Nationwide Fixed Select Option, which is a group fixed annuity contract issued by Nationwide Life Insurance Company as custodian. The Nationwide Fixed Select Option is a traditional investment contract guaranteed by Nationwide Life Insurance Company that guarantees a rate of interest that will be credited to participant accounts. This contract meets the fully benefit-responsive investment contract criteria and is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contract because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Due to the nature of the contract, there are no specific underlying assets assigned. As a result, the average yield earned by the Plan is the yield earned (i.e. interest credited) on the group annuity contract. Under the terms of the existing contract, the crediting rate is reset on a quarterly basis. The crediting interest rate is net of administrative fees.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**F. FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT (CONTINUED):**

The contract is backed by the full faith and creditworthiness of the issuer. Guarantees are based on the claims-paying ability of the issuer and not on the value of the securities within the insurer's general account. Key factors that could influence future crediting interest rates are changes in interest rates, and default or credit failures of the securities in the insurer's general assets. Past interest rates are not indicative of future interest rates. A market value adjustment may apply to amounts withdrawn at the request of the contract holder.

The Fixed Select Option contract does not have a maturity date. The provisions do not provide for a distribution at book value at some specified future date. A contract holder can request a lump sum distribution with a market value adjustment, or an installment payout, at book value, over a period of years. The Fixed Select Option contract continues in force until all assets have been distributed, or no further payments are due.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with participants are probable of occurring.

**G. TRANSACTIONS WITH PARTIES-IN-INTEREST:**

Nationwide Financial Services, Inc. and Nationwide Life Insurance Company are the custodians of the Plan and hold all of the Plan's investments. The custodians are considered parties-in-interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties-in-interest transactions. Certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records are absorbed by the Company. Other than as described above, or pursuant to a trust agreement, the Plan has no agreements or transactions with any parties-in-interest.

**H. 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 percent vested in their accounts.

**I. TAX STATUS:**

The Plan has obtained a favorable tax determination letter from the Internal Revenue Service ("IRS") dated August 17, 2010 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the plan administrator 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 and, therefore, that the Plan is qualified and the related trust is tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

**COASTAL PET PRODUCTS, INC.  
401(k) PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

**I. TAX STATUS (CONTINUED):**

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

**J. 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.

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**  
**(Employer Federal ID #34-1044431, Plan #002)**

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**(Form 5500 - Schedule H - Part IV, Line 4(i))**

**(See Independent Auditors' Report)**

**December 31, 2021**

| (a) | Identity of Issue, Borrower,<br>Lessor, or Similar Party<br>(b) | Description of Investment<br>Including Maturity Date,<br>Rate of Interest, Collateral,<br>Par, or Maturity Value<br>(c) | Cost<br>(d) | Current<br>Value<br>(e) |
|-----|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
|     | American Balanced High Income Fund                              | Mutual fund                                                                                                             | **          | \$ 434                  |
|     | American Century Equity Income Inst                             | Mutual fund                                                                                                             | **          | 1,143                   |
|     | American Century Equity Income R6                               | Mutual fund                                                                                                             | **          | 513,393                 |
|     | American Funds AM Balanced R6                                   | Mutual fund                                                                                                             | **          | 3,055,342               |
|     | American Funds AM Mutual R6                                     | Mutual fund                                                                                                             | **          | 1,989,082               |
|     | American Funds Europacific Growth Fund R6                       | Mutual fund                                                                                                             | **          | 354,670                 |
|     | American Funds Inflation Linked Bond Fund R6                    | Mutual fund                                                                                                             | **          | 238,663                 |
|     | American Funds International Growth Income                      | Mutual fund                                                                                                             | **          | 1,016,313               |
|     | American Funds New World Fund R6                                | Mutual fund                                                                                                             | **          | 191,409                 |
|     | Blackrock Hlth Scnc Oppr Inst                                   | Mutual fund                                                                                                             | **          | 1,685                   |
|     | Carillon Eagle Mid Cap Growth I                                 | Mutual fund                                                                                                             | **          | 1,658,442               |
|     | Cohen & Steers Preferred Securities                             | Mutual fund                                                                                                             | **          | 14,826                  |
|     | Eaton Vance Income Fund of Boston R6                            | Mutual fund                                                                                                             | **          | 7,295                   |
|     | Federated Hermes Government Obligations Premier                 | Mutual fund                                                                                                             | **          | 16,752                  |
|     | Federated Hermes Strategic Value Dividend Fund Inst             | Mutual fund                                                                                                             | **          | 950                     |
|     | Fidelity Advisor Energy Class I                                 | Mutual fund                                                                                                             | **          | 238,041                 |
|     | Franklin Small Cap Value Adv                                    | Mutual fund                                                                                                             | **          | 1,114                   |
|     | Franklin Templeton Global Bond Advantage                        | Mutual fund                                                                                                             | **          | 455                     |
|     | Franklin Templeton Income Adv                                   | Mutual fund                                                                                                             | **          | 1,141                   |
|     | Franklin Templeton Utilities Advantage                          | Mutual fund                                                                                                             | **          | 21,719                  |
|     | Invesco Corp Bond R5                                            | Mutual fund                                                                                                             | **          | 132,928                 |
|     | Invesco Senior Floating Rate Y                                  | Mutual fund                                                                                                             | **          | 686                     |
|     | Invesco Gold & Special Minerals Y                               | Mutual fund                                                                                                             | **          | 295,180                 |
|     | Invesco Global Y                                                | Mutual fund                                                                                                             | **          | 745,764                 |
|     | Invesco Steelpath MLP Select 40 Y                               | Mutual fund                                                                                                             | **          | 510                     |
|     | Delaware Ivy Asset Strategy Fund                                | Mutual fund                                                                                                             | **          | 676                     |
|     | J.P. Morgan Small Cap Eq R5                                     | Mutual fund                                                                                                             | **          | 418,517                 |
|     | MFS New Discovery R6                                            | Mutual fund                                                                                                             | **          | 952                     |
|     | PIMCO All Asset Authority Inst                                  | Mutual fund                                                                                                             | **          | 934                     |
|     | PIMCO Income Inst                                               | Mutual fund                                                                                                             | **          | 592,492                 |
|     | PIMCO International Bond Institutional                          | Mutual fund                                                                                                             | **          | 136,977                 |
|     | PIMCO Short-Term Fund Institutional                             | Mutual fund                                                                                                             | **          | 591,755                 |
|     | Pioneer Bond Y                                                  | Mutual fund                                                                                                             | **          | 923,499                 |
|     | T Rowe PR Blue Chip Gr                                          | Mutual fund                                                                                                             | **          | 3,167,052               |
|     | T Rowe PR Dividend Gr                                           | Mutual fund                                                                                                             | **          | 20,612                  |
|     | T Rowe PR Financial Services                                    | Mutual fund                                                                                                             | **          | 416,425                 |

**COASTAL PET PRODUCTS, INC.**  
**401(k) PLAN AND TRUST**  
**(Employer Federal ID #34-1044431, Plan #002)**

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**(Form 5500 - Schedule H - Part IV, Line 4(i))**

**(See Independent Auditors' Report)**

**December 31, 2021**

| (a) | Identity of Issue, Borrower,<br>Lessor, or Similar Party<br>(b) | Description of Investment<br>Including Maturity Date,<br>Rate of Interest, Collateral,<br>Par, or Maturity Value<br>(c) | Cost<br>(d) | Current<br>Value<br>(e) |
|-----|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
|     | Vanguard 500 Index Admiral                                      | Mutual fund                                                                                                             | **          | 276,955                 |
|     | Vanguard Extended Market Index Admiral                          | Mutual fund                                                                                                             | **          | 3,368                   |
|     | Vanguard Small-Cap Growth Index Admiral                         | Mutual fund                                                                                                             | **          | 885,966                 |
|     | Vanguard Small-Cap Index Fund Admiral                           | Mutual fund                                                                                                             | **          | 19,941                  |
|     | Vanguard Small-Cap Value Index Admiral                          | Mutual fund                                                                                                             | **          | 18,952                  |
|     | Vanguard Target Retirement 2015 Inv                             | Mutual fund                                                                                                             | **          | 1,185                   |
|     | Vanguard Target Retirement 2020 Inv                             | Mutual fund                                                                                                             | **          | 3,384                   |
|     | Vanguard Target Retirement 2025 Inv                             | Mutual fund                                                                                                             | **          | 126,853                 |
|     | Vanguard Target Retirement 2030 Inv                             | Mutual fund                                                                                                             | **          | 38,803                  |
|     | Vanguard Target Retirement 2035 Inv                             | Mutual fund                                                                                                             | **          | 7,442                   |
|     | Vanguard Target Retirement 2040 Inv                             | Mutual fund                                                                                                             | **          | 1,973                   |
|     | Vanguard Target Retirement 2045 Inv                             | Mutual fund                                                                                                             | **          | 17,436                  |
|     | Vanguard Target Retirement 2055 Inv                             | Mutual fund                                                                                                             | **          | 6,053                   |
|     | Vanguard Target Retirement 2060 Inv                             | Mutual fund                                                                                                             | **          | 8,888                   |
|     | Vanguard Target Retirement 2065 Inv                             | Mutual fund                                                                                                             | **          | 13,846                  |
|     | Vanguard Total Bond Market Index Admiral                        | Mutual fund                                                                                                             | **          | 66,554                  |
|     | Vanguard Total International Stock Index Admiral                | Mutual fund                                                                                                             | **          | 60                      |
|     | Vanguard Wellesley Income Admiral                               | Mutual fund                                                                                                             | **          | 16,272                  |
|     | Victory Incore Fund for Income I                                | Mutual fund                                                                                                             | **          | 360,619                 |
|     | Virtus AllianzGI Technology Fund Institutional                  | Mutual fund                                                                                                             | **          | 1,767                   |
|     | Allspring Special Mid-Cap Value                                 | Mutual fund                                                                                                             | **          | 905,497                 |
|     | Western Asset Core Bond I                                       | Mutual fund                                                                                                             | **          | 308,363                 |
|     |                                                                 |                                                                                                                         |             | 19,858,005              |
| *   | Nationwide Fixed Select Option                                  | Fully benefit-responsive investment contract                                                                            | **          | 1,893,204               |
| *   | Notes receivable from participants                              | Loans to participants bearing interest from 4.25% to 6.50% maturing at various dates                                    | -0-         | 84,777                  |
|     |                                                                 |                                                                                                                         |             | \$ 21,835,986           |

\* Indicates a party-in-interest (see Note G).

\*\* Costs have been omitted due to participant - directed transactions under an individual account plan.