

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
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.	☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>LATHAM POOL PRODUCTS, INC. 401(K) SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>04/01/1983</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>04/01/1983</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>04/01/1983</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>LATHAM POOL PRODUCTS, INC.</u> <u>787 WATERVLiet SHAKER ROAD</u> <u>LATHAM, NY 12110</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>27-1694029</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>518-951-1000</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>326100</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>27-1694029</u>	2c Plan Sponsor's telephone number <u>518-951-1000</u>	2d Business code (see instructions) <u>326100</u>	
2b Employer Identification Number (EIN) <u>27-1694029</u>					
2c Plan Sponsor's telephone number <u>518-951-1000</u>					
2d Business code (see instructions) <u>326100</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/28/2022	AMY BALDWIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	1460
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	1234
a(2) Total number of active participants at the end of the plan year		6a(2)	1675
b Retired or separated participants receiving benefits.....		6b	3
c Other retired or separated participants entitled to future benefits		6c	330
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	2008
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	2
f Total. Add lines 6d and 6e		6f	2010
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	1673
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	466
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2G 2J 2K 2T 2E 3D 3H 2F			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 LATHAM POOL PRODUCTS, INC. 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LATHAM POOL PRODUCTS, INC.	D Employer Identification Number (EIN) 27-1694029	

Part I	Service Provider Information (see instructions)
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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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65	RECORDKEEPER	133438	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

LOCKTON INVESTMENT ADVISORS

20-8874282

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	80365	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	21326	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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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 <u>LATHAM POOL PRODUCTS, INC. 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>LATHAM POOL PRODUCTS, INC.</u>	D Employer Identification Number (EIN) <u>27-1694029</u>
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Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2050 Z

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

c EIN-PN <u>26-6447574-009</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1186478</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2020 Z

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

c EIN-PN <u>26-6447574-003</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1489768</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2040 Z

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

c EIN-PN <u>26-6447574-007</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2874674</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2055 Z

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

c EIN-PN <u>26-6447574-010</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>808361</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2015 Z

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

c EIN-PN <u>26-6447574-002</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>329199</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD INC Z

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

c EIN-PN <u>26-6447574-011</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>55297</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2065 Z

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

c EIN-PN <u>26-6447574-013</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>299345</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2065 Z

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

c EIN-PN 26-6447574-013

a Name of MTIA, CCT, PSA, or 103-12 IE: MIP CL 2

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

c EIN-PN 04-3022712-024	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1719811
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2025 Z

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

c EIN-PN 26-6447574-004	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3220346
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2030 Z

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

c EIN-PN 26-6447574-005	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3664503
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2035 Z

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

c EIN-PN 26-6447574-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2821349
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2045 Z

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

c EIN-PN 26-6447574-008	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1946405
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2010 Z

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

c EIN-PN 26-6447574-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16035
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a Name of MTIA, CCT, PSA, or 103-12 IE: PLT HYBIRD 2060 Z

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

c EIN-PN 26-6447574-012	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 536792
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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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 LATHAM POOL PRODUCTS, INC. 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 LATHAM POOL PRODUCTS, INC.	D Employer Identification Number (EIN) 27-1694029	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	10608	14276
(2) Participant contributions.....	1b(2)	24219	31704
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	587165	748942
(9) Value of interest in common/collective trusts	1c(9)	16994794	20968364
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	18904878	22697067
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	36521664	44460353

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	38743	25550
k Total liabilities (add all amounts in lines 1g through 1j)	1k	38743	25550

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	36482921	44434803
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1546670	
(B) Participants	2a(1)(B)	4257330	
(C) Others (including rollovers).....	2a(1)(C)	2425192	
(2) Noncash contributions.....	2a(2)	0	8229192
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	32867	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		32867
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	1770186
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1770186	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1770186
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	0
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	0
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		2302824
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		1277627
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		13612696
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	5425684	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		5425684
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	21326	
(4) Other.....	2i(4)	213804	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		235130
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		5660814
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		7951882
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

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: CHIAMPOU TRAVIS BESAW & KERSHNER LLP

(2) EIN: 16-1468002

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 Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		X	
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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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 LATHAM POOL PRODUCTS, INC. 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 LATHAM POOL PRODUCTS, INC.	D Employer Identification Number (EIN) 27-1694029

Part I	Distributions
--------	---------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3

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

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

Part III	Amendments
----------	------------

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

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

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

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 _____

LATHAM POOL PRODUCTS, INC.
401(k) SAVINGS PLAN

Financial Statements as of December 31, 2021 and 2020
and for the Year Ended December 31, 2021
and Supplemental Schedule as of December 31, 2021
with
Independent Auditors' Report

LATHAM POOL PRODUCTS, INC. 401(k) SAVINGS PLAN

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Latham Pool Products, Inc. 401(k) Savings Plan
Latham, New York

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

We have performed an audit of the financial statements of Latham Pool Products, Inc. 401(k) Savings 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 the related statement of changes in net assets available for benefits for the year then ended, 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 6 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 Auditors' Responsibilities for the Audit of the 2021 Financial Statements section

- the amounts and disclosures in the accompanying 2021 Financial Statements, 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 accompanying 2021 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 Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of Latham Pool Products, Inc. 401(k) Savings 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 the 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 Latham Pool Products, Inc. 401(k) Savings Plan's ability to continue as a going concern for one year after the date that 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 auditors' 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 Latham Pool Products, Inc. 401(k) Savings 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 Latham Pool Products, Inc. 401(k) Savings Plan's ability to continue as a going concern within one year from the date the financial statements were available to be issued.

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.

Other Matters

2021 Supplemental Schedule Required by ERISA

The supplemental schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, 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 schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is 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 schedule 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 Latham Pool Products, Inc. 401(k) Savings Plan. 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 September 7, 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.

Champion Travis Besaw & Karl UP

September 14, 2022

LATHAM POOL PRODUCTS, INC. 401(k) SAVINGS PLAN

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
INVESTMENTS, at fair value:		
Mutual funds	\$ 22,697,067	\$ 18,904,878
Common collective trusts	20,953,193	16,941,617
Total investments, at fair value	<u>43,650,260</u>	<u>35,846,495</u>
RECEIVABLES:		
Participant contributions	31,704	24,219
Employer contributions	14,276	10,608
Notes receivable from participants	748,942	587,165
Total receivables	<u>794,922</u>	<u>621,992</u>
TOTAL ASSETS	44,445,182	36,468,487
LIABILITIES AND NET ASSETS AVAILABLE FOR BENEFITS		
EXCESS CONTRIBUTIONS PAYABLE	<u>25,550</u>	<u>38,743</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 44,419,632</u></u>	<u><u>\$ 36,429,744</u></u>

See notes to financial statements.

LATHAM POOL PRODUCTS, INC. 401(k) SAVINGS PLAN

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2021**

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment income:

Net appreciation in fair value of investments	\$ 3,618,457
Interest and dividends	<u>1,770,186</u>
Total investment income	5,388,643

Interest earned on notes receivable from participants	32,867
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Contributions:

Participant	4,257,330
Employer	1,546,670
Rollover	<u>2,425,192</u>
Total contributions	8,229,192

Total additions	13,650,702
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DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	5,425,684
Administrative expenses	<u>235,130</u>
Total deductions	5,660,814

NET INCREASE	7,989,888
--------------	-----------

NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>36,429,744</u>
End of year	<u><u>\$ 44,419,632</u></u>

See notes to financial statements.

LATHAM POOL PRODUCTS, INC. 401(k) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2021 AND 2020 AND FOR THE YEAR ENDED DECEMBER 31, 2021

1. PLAN DESCRIPTION

The following is a brief description of the Latham Pool Products, Inc. 401(k) Savings Plan (the “Plan”), provided for general informational purposes. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General – The Plan is a defined contribution plan as permitted under Section 401(k) of the Internal Revenue Code (“IRC”). The Plan is funded by employee and employer contributions and covers all employees of Latham Pool Products, Inc. and subsidiaries (the “Company” or “Plan Sponsor”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Certain Plan administrative expenses are paid by the Plan Sponsor. Effective March 27, 2020, the Plan adopted certain provisions of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) which provided economic relief to plan sponsors and participants of employee benefit plans. The provisions adopted by the Plan are described in further detail below. The Plan has not been formally amended for the adoption of these provisions, however, under the CARES Act, the Plan must be formally amended by December 31, 2022.

Contributions and Earnings – Participants may elect to contribute up to 60% of their eligible compensation, limited to IRC limitations. The Plan has a provision for matching contributions. The Company made a matching contribution of 50% of the employee’s elective deferral, but not to exceed 6% of eligible employee compensation per pay period. The Company may also make a discretionary contribution to the Plan and the amount may vary for each payroll period. The discretionary contributions are determined by the Board of Directors. To share in the discretionary contribution, an employee must be employed during the payroll period for which one was given. There were no discretionary contributions for the year ended December 31, 2021.

Contributions received from participants are net of \$25,550 and \$38,743 for the years ended December 31, 2021 and 2020, respectively, for payments made during March 2022 and February 2021, respectively, to active participants to return excess deferred contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. These amounts are also included in the statements of net assets available for benefits as excess contributions payable as of December 31, 2021 and 2020.

Vesting – Participants are immediately vested in their voluntary contributions and earnings thereon. Company contributions and earnings thereon vest over three years of service. Regardless of years of service, participants are fully vested upon retirement, disability or death.

Notes Receivable from Participants – Participants may borrow from their fund accounts a minimum of \$1,000 or up to 50% of their vested account balance up to \$50,000. Effective March 27, 2020 through September 22, 2020, under the provisions of the CARES Act, participants may borrow from their accounts up to \$100,000, but limited to their vested account balance, and repayment may be delayed.

1. **PLAN DESCRIPTION (continued)**

The repayment period of loans shall be no more than five years unless the loan is for the purchase of a Participant's primary residence, in which case the repayment period may not extend beyond 10 years from the date of the loan. Additionally, a loan becomes immediately due and payable upon a Participant's termination of employment, or death. The loans are secured by the balance in the participant's account and bear interest commensurate with local prevailing rates ranging from 4.25% to 6.50%, maturing through August 2029. Principal and interest are paid ratably through regular payroll deductions.

Participant Accounts – Each participant's account is credited with the participant's contribution and an allocation of the employer contributions and Plan earnings. Allocations of earnings are based on participant account balances.

Plan Termination – Although it has not expressed any intent to do so, the Plan Sponsor has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

Payment of Benefits – Employees are eligible for retirement at age 65. Benefits are determined by the final value of the participant's account at the time of retirement, termination or death. Various payment options are available upon retirement including lump-sum cash or minimum distribution installments.

Forfeitures – Participants not fully vested in employer contributions upon termination of employment forfeit their non-vested balances, which are used to reduce administrative expenses or employer contributions. During the year ended December 31, 2021, forfeitures of \$128,805 were used to reduce employer contributions. Forfeitures available to cover administrative expenses or offset employer contributions amounted to \$2,405 and \$1,003 at December 31, 2021 and 2020, respectively.

Withdrawals and Distributions – Unless a participant elects otherwise, distributions will be made as soon as practical after a participant's normal retirement date or actual retirement date. Distributions are also permitted in the event of financial hardship, as defined by the Plan. Participants may receive their accumulated benefits upon termination of employment or elect to keep their account in the Plan until the earlier of normal retirement age, death or disability if their account balance exceeds \$5,000. If the participant elects to keep their account in the Plan, the account will continue to receive its share of gains and losses.

Under the provisions available of the CARES Act, effective March 27, 2020, participants may also take a coronavirus-related distribution of up to \$100,000, but limited to their total account balance, from their account through December 31, 2020, without incurring a 10% early withdrawal penalty. Coronavirus-related distributions may be repaid within three years to avoid Federal income taxes.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition – The Plan determines the fair value of assets and liabilities which are subject to reporting at fair value based on standards established within generally accepted accounting principles. These standards establish a hierarchy for the determination of fair value, as well as disclosure requirements relative to those assets and liabilities. The hierarchy identifies three levels of input. Level 1 inputs are generally quoted market prices for identical assets or liabilities, which are actively traded on an exchange. Level 2 inputs generally consist of market prices for identical assets which are not actively traded or market prices of similar assets or liabilities which are actively traded on an exchange. Level 3 inputs are referred to as unobservable inputs and consist primarily of information derived by management where Level 1 and Level 2 inputs are not available. These may include such things as present value of expected future cash flows or other valuation methodologies. Under the hierarchy, Level 1 inputs are the most preferred followed by Level 2, and Level 3. Level 3 inputs are to be used when neither Level 1 nor Level 2 inputs are available.

An investment'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 investments measured at fair value as of December 31, 2021 and 2020:

Mutual funds: Valued based on quoted market prices available on an active market, which represent the net asset values ("NAV") of the shares held by the Plan at year-end.

Common collective trusts: The common collective trusts are valued at the NAV of units held by the Plan at year-end. The common collective trusts have been measured at fair value using the NAV practical expedient as of December 31, 2021 and 2020, and generally have no redemption restrictions or unfunded capital commitments.

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 different fair value measurements at the reporting date.

The Plan presents in the statement of changes in net assets available for benefits the net appreciation in fair value of investments, which includes unrealized and realized gains and losses on investments that were held or sold during the year.

Purchases and sales are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividend income is recognized on the ex-dividend date and is included in net appreciation in fair value of investments in the accompanying statement of changes in net assets available for benefits.

Payment of Plan Benefits – Benefits paid to participants are recorded when paid.

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 the reported amounts of net assets at the date of the financial statements and the reported amounts of changes in net assets during the reporting period. Actual results could differ from those estimates.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent Events – Management of the Plan has evaluated the effects of all subsequent events through September 14, 2022, the date the financial statements were available to be issued, to determine if events or transactions occurring through that date require potential adjustment or disclosure in the financial statements.

3. PARTY IN INTEREST TRANSACTIONS

The Plan's investments consist of mutual funds and common collective trusts managed by Fidelity Investments, an affiliate of Fidelity Management Trust Company ("Fidelity"). As Fidelity is the Plan trustee, as defined in the plan document, these transactions qualify as party in interest transactions.

4. FAIR VALUE MEASUREMENTS

The Plan uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures (as discussed in Note 2). The following table sets forth, by level within the fair value hierarchy, the Plan's assets that are measured at fair value, with the exception of the common collective trusts that are measured at fair value using the NAV practical expedient. The fair value for the common collective trusts is provided below to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

	2021	2020
<i>Level 1:</i>		
Mutual funds	\$ 22,697,067	\$ 18,904,878
<i>Investments measured at net asset value:</i>		
Common collective trusts	<u>20,953,193</u>	<u>16,941,617</u>
Total investments, at fair value	<u>\$ 43,650,260</u>	<u>\$ 35,846,495</u>

5. INCOME TAX STATUS

The Plan received a determination letter from the Internal Revenue Service ("IRS") stating the Plan is qualified under applicable sections of the IRC, and therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualifications. The Plan was amended subsequent to the IRS determination letter. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC, and therefore, believes that the Plan is qualified and the related trust net investment income is tax exempt.

6. SUMMARY OF TRUSTEE INFORMATION

The following is a summary of unaudited information regarding the Plan, included in the Plan's financial statements and supplemental schedule. The information was prepared by Fidelity and furnished to the Plan Sponsor. The trustee has certified that the information is complete and accurate:

6. SUMMARY OF TRUSTEE INFORMATION (continued)

a. Value of assets held by trustee at December 31:

	2021	2020
Mutual funds	\$ 22,697,067	\$ 18,904,878
Common collective trusts	20,953,193	16,941,617
Notes receivable from participants	748,942	587,165

b. Additions to net assets available for plan benefits for the year ended December 31, 2021:

Net appreciation in fair value of investments	\$ 3,618,457
Interest and dividends	1,770,186
Interest earned on notes receivable from participants	32,867

c. Schedule of assets (held at end of year): See Supplemental Schedule on page 12.

d. Fair value of investments disclosed in Note 4 at December 31, 2021 and 2020, with the exception of the classification of investments within the fair value hierarchy.

7. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2021	2020
Net assets available for benefits per the financial statements	\$ 44,419,632	\$ 36,429,744
Adjustment to NAV fair value from NAV contract value	<u>15,171</u>	<u>53,177</u>
Net assets available for benefits per the Form 5500	<u>\$ 44,434,803</u>	<u>\$ 36,482,921</u>

The following is a reconciliation of changes in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2021:

Changes in net assets available for benefits per the financial statements	\$ 7,989,888
Net adjustment to NAV fair value from NAV contract value	<u>(38,006)</u>
Changes in net assets available for benefits per Form 5500	<u>\$ 7,951,882</u>

* * * * *

LATHAM POOL PRODUCTS, INC. 401(k) SAVINGS PLAN
EIN #27-1694029
PLAN #001

FORM 5500: SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2021

(a.)	(b.)	(c.)	(d.)	(e.)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
		<u>Mutual funds:</u>		
*	Fidelity Investments	Fidelity 500 Index Fund	**	\$ 6,223,618
	Harbor Capital	Harbor Capital Appreciation Fund	**	5,661,702
	John Hancock	John Hancock Disciplined Value Mid Cap R6	**	2,006,709
*	Fidelity Investments	Fidelity U.S Bond Index Fund	**	1,830,506
	MassMutual	MassMutual Select Mid Cap Growth I	**	1,582,665
	American	American Funds EuroPacific Growth R6	**	1,538,411
*	Fidelity Investments	Fidelity Extended Market Index	**	885,820
*	Fidelity Investments	Fidelity Global EX U.S Index	**	829,209
	JPMorgan	JPMorgan Equity Income Fund Class R6	**	747,712
	Prudential	PGIM Total Return Bond R6	**	563,936
	Oppenheimer	Oppenheimer Developing Market I	**	521,024
	Invesco	Invesco Discovery Fund Class R6	**	162,942
	Victory	Victory Integrity Small Cap Value R6	**	142,813
		<u>Common collective trusts:</u>		
	Principal Life Insurance Company	Principal LifeTime Hybrid 2030 Z	**	3,664,503
	Principal Life Insurance Company	Principal LifeTime Hybrid 2025 Z	**	3,220,346
	Principal Life Insurance Company	Principal LifeTime Hybrid 2040 Z	**	2,874,674
	Principal Life Insurance Company	Principal LifeTime Hybrid 2035 Z	**	2,821,349
	Principal Life Insurance Company	Principal LifeTime Hybrid 2045 Z	**	1,946,405
*	Fidelity Investments	Fidelity Managed Income Portfolio	**	1,704,640
	Principal Life Insurance Company	Principal LifeTime Hybrid 2020 Z	**	1,489,768
	Principal Life Insurance Company	Principal LifeTime Hybrid 2050 Z	**	1,186,478
	Principal Life Insurance Company	Principal LifeTime Hybrid 2055 Z	**	808,361
	Principal Life Insurance Company	Principal LifeTime Hybrid 2060 Z	**	536,792
	Principal Life Insurance Company	Principal LifeTime Hybrid 2015 Z	**	329,200
	Principal Life Insurance Company	Principal LifeTime Hybrid 2065 Z	**	299,345
	Principal Life Insurance Company	Principal LifeTime Hybrid Inc. Z	**	55,297
	Principal Life Insurance Company	Principal LifeTime Hybrid 2010 Z	**	16,035
		<u>Notes receivable from participants:</u>		
	Notes receivable from participants	Interest rates ranging from 4.25% to 6.50%, maturing through August 2029	\$ -0-	748,942

* Represents a party in interest.

** Cost information omitted for participant-directed investments.

LATHAM POOL PRODUCTS, INC.
401(k) SAVINGS PLAN

Financial Statements as of December 31, 2021 and 2020
and for the Year Ended December 31, 2021
and Supplemental Schedule as of December 31, 2021
with
Independent Auditors' Report

LATHAM POOL PRODUCTS, INC. 401(k) SAVINGS PLAN

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Latham Pool Products, Inc. 401(k) Savings Plan
Latham, New York

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

We have performed an audit of the financial statements of Latham Pool Products, Inc. 401(k) Savings 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 the related statement of changes in net assets available for benefits for the year then ended, 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 6 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 Auditors' Responsibilities for the Audit of the 2021 Financial Statements section

- the amounts and disclosures in the accompanying 2021 Financial Statements, 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 accompanying 2021 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 Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of Latham Pool Products, Inc. 401(k) Savings 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 the 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 Latham Pool Products, Inc. 401(k) Savings Plan's ability to continue as a going concern for one year after the date that 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 auditors' 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 Latham Pool Products, Inc. 401(k) Savings 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 Latham Pool Products, Inc. 401(k) Savings Plan's ability to continue as a going concern within one year from the date the financial statements were available to be issued.

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.

Other Matters

2021 Supplemental Schedule Required by ERISA

The supplemental schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, 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 schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, is 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 schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is 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 schedule 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 Latham Pool Products, Inc. 401(k) Savings Plan. 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 September 7, 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.

Champion Travis Besaw & Karl UP

September 14, 2022

LATHAM POOL PRODUCTS, INC. 401(k) SAVINGS PLAN

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020**

	2021	2020
ASSETS		
INVESTMENTS, at fair value:		
Mutual funds	\$ 22,697,067	\$ 18,904,878
Common collective trusts	20,953,193	16,941,617
Total investments, at fair value	<u>43,650,260</u>	<u>35,846,495</u>
RECEIVABLES:		
Participant contributions	31,704	24,219
Employer contributions	14,276	10,608
Notes receivable from participants	748,942	587,165
Total receivables	<u>794,922</u>	<u>621,992</u>
TOTAL ASSETS	44,445,182	36,468,487
LIABILITIES AND NET ASSETS AVAILABLE FOR BENEFITS		
EXCESS CONTRIBUTIONS PAYABLE	<u>25,550</u>	<u>38,743</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 44,419,632</u></u>	<u><u>\$ 36,429,744</u></u>

See notes to financial statements.

LATHAM POOL PRODUCTS, INC. 401(k) SAVINGS PLAN

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2021**

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment income:

Net appreciation in fair value of investments	\$ 3,618,457
Interest and dividends	<u>1,770,186</u>
Total investment income	5,388,643

Interest earned on notes receivable from participants	32,867
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Contributions:

Participant	4,257,330
Employer	1,546,670
Rollover	<u>2,425,192</u>
Total contributions	8,229,192

Total additions	13,650,702
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DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	5,425,684
Administrative expenses	<u>235,130</u>
Total deductions	5,660,814

NET INCREASE	7,989,888
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>36,429,744</u>
End of year	<u><u>\$ 44,419,632</u></u>

See notes to financial statements.

LATHAM POOL PRODUCTS, INC. 401(k) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF DECEMBER 31, 2021 AND 2020 AND FOR THE YEAR ENDED DECEMBER 31, 2021

1. PLAN DESCRIPTION

The following is a brief description of the Latham Pool Products, Inc. 401(k) Savings Plan (the “Plan”), provided for general informational purposes. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General – The Plan is a defined contribution plan as permitted under Section 401(k) of the Internal Revenue Code (“IRC”). The Plan is funded by employee and employer contributions and covers all employees of Latham Pool Products, Inc. and subsidiaries (the “Company” or “Plan Sponsor”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Certain Plan administrative expenses are paid by the Plan Sponsor. Effective March 27, 2020, the Plan adopted certain provisions of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) which provided economic relief to plan sponsors and participants of employee benefit plans. The provisions adopted by the Plan are described in further detail below. The Plan has not been formally amended for the adoption of these provisions, however, under the CARES Act, the Plan must be formally amended by December 31, 2022.

Contributions and Earnings – Participants may elect to contribute up to 60% of their eligible compensation, limited to IRC limitations. The Plan has a provision for matching contributions. The Company made a matching contribution of 50% of the employee’s elective deferral, but not to exceed 6% of eligible employee compensation per pay period. The Company may also make a discretionary contribution to the Plan and the amount may vary for each payroll period. The discretionary contributions are determined by the Board of Directors. To share in the discretionary contribution, an employee must be employed during the payroll period for which one was given. There were no discretionary contributions for the year ended December 31, 2021.

Contributions received from participants are net of \$25,550 and \$38,743 for the years ended December 31, 2021 and 2020, respectively, for payments made during March 2022 and February 2021, respectively, to active participants to return excess deferred contributions as required to satisfy the relevant nondiscrimination provisions of the Plan. These amounts are also included in the statements of net assets available for benefits as excess contributions payable as of December 31, 2021 and 2020.

Vesting – Participants are immediately vested in their voluntary contributions and earnings thereon. Company contributions and earnings thereon vest over three years of service. Regardless of years of service, participants are fully vested upon retirement, disability or death.

Notes Receivable from Participants – Participants may borrow from their fund accounts a minimum of \$1,000 or up to 50% of their vested account balance up to \$50,000. Effective March 27, 2020 through September 22, 2020, under the provisions of the CARES Act, participants may borrow from their accounts up to \$100,000, but limited to their vested account balance, and repayment may be delayed.

1. **PLAN DESCRIPTION (continued)**

The repayment period of loans shall be no more than five years unless the loan is for the purchase of a Participant's primary residence, in which case the repayment period may not extend beyond 10 years from the date of the loan. Additionally, a loan becomes immediately due and payable upon a Participant's termination of employment, or death. The loans are secured by the balance in the participant's account and bear interest commensurate with local prevailing rates ranging from 4.25% to 6.50%, maturing through August 2029. Principal and interest are paid ratably through regular payroll deductions.

Participant Accounts – Each participant's account is credited with the participant's contribution and an allocation of the employer contributions and Plan earnings. Allocations of earnings are based on participant account balances.

Plan Termination – Although it has not expressed any intent to do so, the Plan Sponsor has the right to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

Payment of Benefits – Employees are eligible for retirement at age 65. Benefits are determined by the final value of the participant's account at the time of retirement, termination or death. Various payment options are available upon retirement including lump-sum cash or minimum distribution installments.

Forfeitures – Participants not fully vested in employer contributions upon termination of employment forfeit their non-vested balances, which are used to reduce administrative expenses or employer contributions. During the year ended December 31, 2021, forfeitures of \$128,805 were used to reduce employer contributions. Forfeitures available to cover administrative expenses or offset employer contributions amounted to \$2,405 and \$1,003 at December 31, 2021 and 2020, respectively.

Withdrawals and Distributions – Unless a participant elects otherwise, distributions will be made as soon as practical after a participant's normal retirement date or actual retirement date. Distributions are also permitted in the event of financial hardship, as defined by the Plan. Participants may receive their accumulated benefits upon termination of employment or elect to keep their account in the Plan until the earlier of normal retirement age, death or disability if their account balance exceeds \$5,000. If the participant elects to keep their account in the Plan, the account will continue to receive its share of gains and losses.

Under the provisions available of the CARES Act, effective March 27, 2020, participants may also take a coronavirus-related distribution of up to \$100,000, but limited to their total account balance, from their account through December 31, 2020, without incurring a 10% early withdrawal penalty. Coronavirus-related distributions may be repaid within three years to avoid Federal income taxes.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition – The Plan determines the fair value of assets and liabilities which are subject to reporting at fair value based on standards established within generally accepted accounting principles. These standards establish a hierarchy for the determination of fair value, as well as disclosure requirements relative to those assets and liabilities. The hierarchy identifies three levels of input. Level 1 inputs are generally quoted market prices for identical assets or liabilities, which are actively traded on an exchange. Level 2 inputs generally consist of market prices for identical assets which are not actively traded or market prices of similar assets or liabilities which are actively traded on an exchange. Level 3 inputs are referred to as unobservable inputs and consist primarily of information derived by management where Level 1 and Level 2 inputs are not available. These may include such things as present value of expected future cash flows or other valuation methodologies. Under the hierarchy, Level 1 inputs are the most preferred followed by Level 2, and Level 3. Level 3 inputs are to be used when neither Level 1 nor Level 2 inputs are available.

An investment'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 investments measured at fair value as of December 31, 2021 and 2020:

Mutual funds: Valued based on quoted market prices available on an active market, which represent the net asset values ("NAV") of the shares held by the Plan at year-end.

Common collective trusts: The common collective trusts are valued at the NAV of units held by the Plan at year-end. The common collective trusts have been measured at fair value using the NAV practical expedient as of December 31, 2021 and 2020, and generally have no redemption restrictions or unfunded capital commitments.

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 different fair value measurements at the reporting date.

The Plan presents in the statement of changes in net assets available for benefits the net appreciation in fair value of investments, which includes unrealized and realized gains and losses on investments that were held or sold during the year.

Purchases and sales are recorded on a trade date basis. Interest income is recorded on the accrual basis. Dividend income is recognized on the ex-dividend date and is included in net appreciation in fair value of investments in the accompanying statement of changes in net assets available for benefits.

Payment of Plan Benefits – Benefits paid to participants are recorded when paid.

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 the reported amounts of net assets at the date of the financial statements and the reported amounts of changes in net assets during the reporting period. Actual results could differ from those estimates.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Subsequent Events – Management of the Plan has evaluated the effects of all subsequent events through September 14, 2022, the date the financial statements were available to be issued, to determine if events or transactions occurring through that date require potential adjustment or disclosure in the financial statements.

3. PARTY IN INTEREST TRANSACTIONS

The Plan's investments consist of mutual funds and common collective trusts managed by Fidelity Investments, an affiliate of Fidelity Management Trust Company ("Fidelity"). As Fidelity is the Plan trustee, as defined in the plan document, these transactions qualify as party in interest transactions.

4. FAIR VALUE MEASUREMENTS

The Plan uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures (as discussed in Note 2). The following table sets forth, by level within the fair value hierarchy, the Plan's assets that are measured at fair value, with the exception of the common collective trusts that are measured at fair value using the NAV practical expedient. The fair value for the common collective trusts is provided below to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

	2021	2020
<i>Level 1:</i>		
Mutual funds	\$ 22,697,067	\$ 18,904,878
<i>Investments measured at net asset value:</i>		
Common collective trusts	<u>20,953,193</u>	<u>16,941,617</u>
Total investments, at fair value	<u>\$ 43,650,260</u>	<u>\$ 35,846,495</u>

5. INCOME TAX STATUS

The Plan received a determination letter from the Internal Revenue Service ("IRS") stating the Plan is qualified under applicable sections of the IRC, and therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualifications. The Plan was amended subsequent to the IRS determination letter. The Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC, and therefore, believes that the Plan is qualified and the related trust net investment income is tax exempt.

6. SUMMARY OF TRUSTEE INFORMATION

The following is a summary of unaudited information regarding the Plan, included in the Plan's financial statements and supplemental schedule. The information was prepared by Fidelity and furnished to the Plan Sponsor. The trustee has certified that the information is complete and accurate:

6. SUMMARY OF TRUSTEE INFORMATION (continued)

a. Value of assets held by trustee at December 31:

	2021	2020
Mutual funds	\$ 22,697,067	\$ 18,904,878
Common collective trusts	20,953,193	16,941,617
Notes receivable from participants	748,942	587,165

b. Additions to net assets available for plan benefits for the year ended December 31, 2021:

Net appreciation in fair value of investments	\$ 3,618,457
Interest and dividends	1,770,186
Interest earned on notes receivable from participants	32,867

c. Schedule of assets (held at end of year): See Supplemental Schedule on page 12.

d. Fair value of investments disclosed in Note 4 at December 31, 2021 and 2020, with the exception of the classification of investments within the fair value hierarchy.

7. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2021	2020
Net assets available for benefits per the financial statements	\$ 44,419,632	\$ 36,429,744
Adjustment to NAV fair value from NAV contract value	<u>15,171</u>	<u>53,177</u>
Net assets available for benefits per the Form 5500	<u>\$ 44,434,803</u>	<u>\$ 36,482,921</u>

The following is a reconciliation of changes in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2021:

Changes in net assets available for benefits per the financial statements	\$ 7,989,888
Net adjustment to NAV fair value from NAV contract value	<u>(38,006)</u>
Changes in net assets available for benefits per Form 5500	<u>\$ 7,951,882</u>

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LATHAM POOL PRODUCTS, INC. 401(k) SAVINGS PLAN
EIN #27-1694029
PLAN #001

FORM 5500: SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2021

(a.)	(b.)	(c.)	(d.)	(e.)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
		<u>Mutual funds:</u>		
*	Fidelity Investments	Fidelity 500 Index Fund	**	\$ 6,223,618
	Harbor Capital	Harbor Capital Appreciation Fund	**	5,661,702
	John Hancock	John Hancock Disciplined Value Mid Cap R6	**	2,006,709
*	Fidelity Investments	Fidelity U.S Bond Index Fund	**	1,830,506
	MassMutual	MassMutual Select Mid Cap Growth I	**	1,582,665
	American	American Funds EuroPacific Growth R6	**	1,538,411
*	Fidelity Investments	Fidelity Extended Market Index	**	885,820
*	Fidelity Investments	Fidelity Global EX U.S Index	**	829,209
	JPMorgan	JPMorgan Equity Income Fund Class R6	**	747,712
	Prudential	PGIM Total Return Bond R6	**	563,936
	Oppenheimer	Oppenheimer Developing Market I	**	521,024
	Invesco	Invesco Discovery Fund Class R6	**	162,942
	Victory	Victory Integrity Small Cap Value R6	**	142,813
		<u>Common collective trusts:</u>		
	Principal Life Insurance Company	Principal LifeTime Hybrid 2030 Z	**	3,664,503
	Principal Life Insurance Company	Principal LifeTime Hybrid 2025 Z	**	3,220,346
	Principal Life Insurance Company	Principal LifeTime Hybrid 2040 Z	**	2,874,674
	Principal Life Insurance Company	Principal LifeTime Hybrid 2035 Z	**	2,821,349
	Principal Life Insurance Company	Principal LifeTime Hybrid 2045 Z	**	1,946,405
*	Fidelity Investments	Fidelity Managed Income Portfolio	**	1,704,640
	Principal Life Insurance Company	Principal LifeTime Hybrid 2020 Z	**	1,489,768
	Principal Life Insurance Company	Principal LifeTime Hybrid 2050 Z	**	1,186,478
	Principal Life Insurance Company	Principal LifeTime Hybrid 2055 Z	**	808,361
	Principal Life Insurance Company	Principal LifeTime Hybrid 2060 Z	**	536,792
	Principal Life Insurance Company	Principal LifeTime Hybrid 2015 Z	**	329,200
	Principal Life Insurance Company	Principal LifeTime Hybrid 2065 Z	**	299,345
	Principal Life Insurance Company	Principal LifeTime Hybrid Inc. Z	**	55,297
	Principal Life Insurance Company	Principal LifeTime Hybrid 2010 Z	**	16,035
		<u>Notes receivable from participants:</u>		
	Notes receivable from participants	Interest rates ranging from 4.25% to 6.50%, maturing through August 2029	\$ -0-	748,942

* Represents a party in interest.

** Cost information omitted for participant-directed investments.