

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>KIA GEORGIA 401(K) RETIREMENT 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>06/01/2008</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>06/01/2008</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>06/01/2008</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>KIA GEORGIA, INC.</u> <u>7777 KIA PARKWAY</u> <u>WEST POINT, GA 31833</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>20-5762938</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>706-902-7642</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>336100</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>20-5762938</u>	2c Plan Sponsor's telephone number <u>706-902-7642</u>	2d Business code (see instructions) <u>336100</u>	
2b Employer Identification Number (EIN) <u>20-5762938</u>					
2c Plan Sponsor's telephone number <u>706-902-7642</u>					
2d Business code (see instructions) <u>336100</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.	09/29/2022	WENDY BEARD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/30/2022	MELISSA SANFORD
	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 KIA MOTORS MANUFACTURING GA. INC. c Plan Name KIA MOTORS 401(K) RETIREMENT SAVINGS PLAN		4b EIN 20-5762938 4d PN 001
5 Total number of participants at the beginning of the plan year		5 2662
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) 2404
a(2) Total number of active participants at the end of the plan year		6a(2) 2420
b Retired or separated participants receiving benefits.....		6b 29
c Other retired or separated participants entitled to future benefits		6c 313
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 2762
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 10
f Total. Add lines 6d and 6e		6f 2772
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 2771
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 27
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3D 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 KIA GEORGIA 401(K) RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 KIA GEORGIA, INC.	D Employer Identification Number (EIN) 20-5762938	

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
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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)

MERRILL LYNCH, PIERCE, FENNER & SM

13-5674085

(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?
28 50 59 60 72	NONE	164031	Yes ☒ No ☐	Yes ☒ No ☐	31281	Yes ☐ No ☒

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

GREAT-WEST LIFE & ANNUITY INSURANCE

84-0467907

(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?
15 37 50 64	NONE	171895	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

ADVISED ASSETS GROUP, LLC

84-1532243

(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?
26 50	NONE	42717	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)

BENNETT THRASHER LLP

58-1673613

(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?
10 50	NONE	17500	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
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(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>KIA GEORGIA 401(K) RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>KIA GEORGIA, INC.</u>	D Employer Identification Number (EIN) <u>20-5762938</u>	

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: GOLDMAN SACHS STABLE VALUE INST CL

b Name of sponsor of entity listed in (a): GOLDMAN SACHS STABLE VALUE

c EIN-PN <u>13-4166989-000</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>4282936</u>
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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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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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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

Part II Information on Participating Plans (to be completed by DFEs)

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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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				
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>						
A Name of plan <u>KIA GEORGIA 401(K) RETIREMENT SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">B Three-digit plan number (PN) ►</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>		B Three-digit plan number (PN) ►	<u>001</u>		
B Three-digit plan number (PN) ►	<u>001</u>					
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KIA GEORGIA, INC.</u>	D Employer Identification Number (EIN) <u>20-5762938</u>					

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	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)	9613984	9047840
(9) Value of interest in common/collective trusts	1c(9)	5053190	4282936
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	101747190	128821343
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1) 0	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 116414364	142152119
Liabilities			
g	Benefit claims payable	1g 0	0
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i 0	0
j	Other liabilities.....	1j 0	0
k	Total liabilities (add all amounts in lines 1g through 1j)	1k 0	0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l 116414364	142152119

Part II Income and Expense Statement

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

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A) 8164371	
	(B) Participants	2a(1)(B) 9996744	
	(C) Others (including rollovers).....	2a(1)(C) 524690	
(2)	Noncash contributions.....	2a(2) 0	
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)	18685805
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) 495013	
	(F) Other	2b(1)(F) 0	
	(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)	495013
(2)	Dividends: (A) Preferred stock.....	2b(2)(A) 0	
	(B) Common stock	2b(2)(B) 0	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C) 12142041	
	(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)	12142041
(3)	Rents	2b(3)	0
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A) 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	
	(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)		56714
(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)		4324823
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		35704396
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	9582200	
(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)		9582200
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)	18400	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	206748	
(4) Other.....	2i(4)	159293	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		384441
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		9966641
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		25737755
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: BENNETT THRASHER LLP

(2) EIN: 58-1673613

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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

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 <u>KIA GEORGIA 401(K) RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KIA GEORGIA, INC.</u>	D Employer Identification Number (EIN) <u>20-5762938</u>

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	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>84-1455663</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

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 _____

Kia Georgia 401(k) Retirement Savings Plan

Financial Statements

December 31, 2021 and 2020



Kia Georgia 401(k) Retirement Savings Plan

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Supplemental Information:*	
• Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2021	16
* Other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because there is no information to report.	

Independent Auditor's Report

To the Plan Administrator of the
Kia Georgia 401(k) Retirement Savings Plan:

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

We have performed an audit of financial statements of the Kia Georgia 401(k) Retirement Savings Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements 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 related notes to the 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 (DOL) 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 certifications from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate

Opinion on the 2021 Financial Statements

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

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

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 the Plan's ability to continue as a going concern over the twelve months from the report date.

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.

Auditor's Responsibilities for the Audit of the 2021 Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

2021 Supplemental Schedules Required by ERISA

The supplemental schedules of the Plan, as listed in the accompanying index, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the Kia Georgia 401(k) Retirement Savings Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed 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 October 4, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Bennett Thrasher LLP

August 21, 2022

Kia Georgia 401(k) Retirement Savings Plan

Statements of Net Assets Available for Benefits December 31, 2021 and 2020

	2021	2020
Assets:		
Investments, at fair value	\$ 133,063,647	\$ 106,546,589
Cash and cash equivalents	40,632	253,791
Notes receivable from participants	<u>9,047,840</u>	<u>9,613,984</u>
Total assets	<u>142,152,119</u>	<u>116,414,364</u>
Net assets available for benefits	<u>\$ 142,152,119</u>	<u>\$ 116,414,364</u>

See accompanying notes to financial statements.

Kia Georgia 401(k) Retirement Savings Plan

Statement of Changes in Net Assets Available for Benefits For the Year Ended December 31, 2021

Additions to net assets attributed to:

Participant contributions	\$ 9,996,744
Plan sponsor contributions	8,164,371
Participant rollovers	<u>524,690</u>
	<u>18,685,805</u>

Investment income:

Net appreciation in fair value of investments	4,381,537
Dividends and interest	<u>12,142,041</u>
Net investment income	<u>16,523,578</u>

Interest income on notes receivable from participants	<u>495,013</u>
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Total additions	<u>35,704,396</u>
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Deductions from net assets attributed to:

Benefits paid to participants	9,582,200
Administrative expenses	<u>384,441</u>
Total deductions	<u>9,966,641</u>

Net increase	25,737,755
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Net assets available for benefits, beginning of year	<u>116,414,364</u>
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Net assets available for benefits, end of year	<u><u>\$ 142,152,119</u></u>
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See accompanying notes to financial statements.

Kia Georgia 401(k) Retirement Savings Plan

Notes to Financial Statements December 31, 2021 and 2020

Note 1: Description of the Plan

The following description of the Kia Georgia 401(k) Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution 401(k) profit sharing plan established by Kia Georgia, Inc. (the Plan Sponsor or the Company) on June 1, 2008, for the benefit of substantially all employees. Employees are eligible to participate in the deferral portion of the Plan upon reaching age eighteen and attaining sixty days of eligible service with the Company. Employees are eligible to participate in the employer match contribution and discretionary non-elective contribution portion of the Plan upon reaching age eighteen and attaining six months of eligible service with the Company. Employees are permitted to enter the Plan on the first day of the month that coincides with or immediately follows the date of which all requirements to enter the Plan are met. Any employee hired after January 1, 2011 is automatically enrolled and will contribute 2% of his or her salary, unless the employee makes an affirmative election not to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective April 15, 2021, the Plan was amended to change the name from the Kia Motors 401(k) Retirement Savings Plan to the Kia Georgia 401(k) Retirement Savings Plan.

Contributions

Participants may make pretax and Roth contributions to the Plan through payroll deductions up to 100% of their annual compensation, subject to the statutory limit set by the Internal Revenue Code (IRC). The limit for 2021 was \$19,500. Participants who have attained at least age fifty are eligible to defer additional amounts (catch-up contributions). The maximum catch-up contribution in 2021 was \$6,500.

The Plan Sponsor makes matching contributions based on each participant's elected deferral contributions equal to 100% of the first 4% of eligible participants' elected deferral contributions. Additionally, the Plan Sponsor makes non-elective matching contributions equal to 2% of eligible participants' base salary. The Plan Sponsor made matching contributions totaling \$8,164,371 for the year ended December 31, 2021.

The Plan Sponsor may also make discretionary non-elective contributions to participant accounts based on participant compensation at a percentage it determines in its sole discretion. Compensation earned before participants were eligible to participate in the Plan will be excluded in determining amounts contributed. Participants are eligible for these contributions if they have completed 1,000 hours of eligible service during the Plan year and are employed on the last day of the Plan year. The Plan Sponsor did not make any discretionary non-elective contributions for the year ended December 31, 2021.

The Plan also permits rollover contributions from other qualified plans and individual retirement accounts. Rollover contributions are placed in the participant's account and are subject to the rules for investment established by the plan administrator.

Administration

Great-West Trust Company, LLC (Great-West), the Custodian, receives all contributions made under the Plan, holds plan assets, pays benefits as directed by the plan administrator, and assists in the administration of the Plan. Reliance Trust Company serves as the Trustee. The Trustee is approved by the Board of Directors of the Plan Sponsor and is responsible for the administration of investments for the benefit of the participants and their beneficiaries.

The Company serves as the plan administrator. The plan administrator has the responsibility to administer the Plan for the exclusive benefit of the participants and their beneficiaries. These duties include, but are not limited to, establishing procedures, maintaining records, interpreting provisions of the Plan, and making determinations regarding questions which may affect eligibility for benefits.

Administrative Expenses

Administrative expenses of the Plan are primarily paid by the Plan Sponsor. These expenses include, but are not limited to, legal, accounting, and recordkeeping fees. However, individual transaction fees for notes receivable from participants and distributions are paid from the participant's account. Investment expenses and record-keeping fees are paid by the Plan, and a proportionate share of fees and expenses paid by the Plan is charged to each participant's account. Fees paid by the Plan participants for administrative expenses totaled \$384,441 in 2021.

Participants' Accounts

Each participant's account is credited with pretax, Roth, and rollover contributions made by the participant, the participant's portion of the Plan Sponsor's matching contributions, discretionary non-elective contributions, and plan earnings. Plan earnings, which consist of interest, expenses, and gains and losses on investments, are allocated to participants' accounts at least annually based on participant account balances, as defined in the Plan Document.

Vesting

Participants are immediately 100% vested in their own elective deferral contributions, discretionary non-elective contributions, and the earnings thereon. Participants are also 100% vested in any Plan Sponsor matching contributions, including safe harbor matching contributions, made prior to January 1, 2017. Effective January 1, 2017, any employer matching contributions will vest based on the following schedule beginning on the participant's date of hire:

Number of Years of Completed Service	Percentage of Vested Interest
1	0%
2	25%
3	50%
4	75%
5	100%

Investment Options

Participants are required to make participant-directed allocations of their accounts in increments totaling 100% among various investment options selected by the plan administrator, including options for which the Custodian or its affiliate serves as investment advisors.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued, but unpaid interest. Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000, reduced by the excess, if any, of the highest outstanding balance of any notes issued during the preceding twelve-month period, or 50% of their vested account balance. Participants are limited to one outstanding note at any given time, secured by the participant's account balance and payable in level periodic payroll deductions over a period not to exceed five years, except for notes used for financing the purchase of a participant's principal residence, which may exceed five years, as determined by the plan administrator.

The interest rate on notes receivable from participants is determined by the plan administrator based on prevailing rates at the time of the note. The interest rate for all outstanding notes receivable from participants ranged from 4.25% to 6.50% as of December 31, 2021. Prepayment of the full outstanding notes receivable balance is permitted without penalty, and alternatively, outstanding balances are immediately due upon termination of employment. Notes receivable from participants are considered in default if the participant fails to make a required payment before the end of the calendar quarter following the calendar quarter in which the payment was due, or there is an outstanding principal balance after the last scheduled repayment date. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan Document.

Benefits Paid to Participants

A participant may withdraw all or part of the value of their pretax, Roth, and discretionary non-elective contributions, excluding any investment earnings thereon, in the event of a participant's heavy and immediate financial hardship or upon reaching the age of fifty-nine and one-half, as defined in the Plan Document. Hardship distributions may not exceed the amount of the participant's financial hardship and may not be repaid by the participant. Upon approval by the plan administrator, if a participant receives a hardship withdrawal, the right to make contributions will be suspended for six months.

The plan administrator may be required by law to recognize obligations the participant incurs as a result of a qualified domestic relations order (QDRO). A QDRO is a court judgment or decree that pertains to child support, alimony, or marital property that meets specific legal requirements, and must be honored by the plan administrator. If a QDRO is received by the plan administrator, all or a portion of the participant's account balance may be used to satisfy the obligation.

Upon reaching the normal retirement age (65), disability, or death, a participant or beneficiary may receive the value of the account through a lump sum distribution or distribution installment. In general, if a participant's account balance, as defined in the Plan Document, is greater than \$5,000 and employment is terminated other than due to retirement or death, the account may not be distributed before normal retirement age without the participant's written consent. If a participant's account balance is less than \$5,000 and employment is terminated other than due to retirement or death, the plan administrator will notify the participant of their opportunity to elect to receive a lump sum distribution or have their account balance rolled over directly to the individual retirement account (IRA) or other eligible plan of their choice.

Distributions from the Plan will normally be subject to income taxes and in certain circumstances, may also be subject to Internal Revenue Service (IRS) penalties, unless the distribution is transferred to another qualified plan or IRA.

Forfeitures

As provided in the Plan Document, participants are 100% vested in any Plan Sponsor matching contributions, including safe harbor matching contributions, made prior to January 1, 2017. Effective January 1, 2017, any employer matching contributions will vest based on a vesting schedule. Matching contributions can be forfeited as a result of forfeited nonvested accounts, failure to satisfy compliance testing or because of exceeding contribution limits. In the event this occurs, forfeitures may offset the Plan Sponsor's contribution obligation and be held in a suspense account to offset future contributions or forfeitures may be used to pay plan expenses, at the direction of the plan administrator.

CARES Act

In March 2020, the Plan adopted the distribution and loan rules of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). The CARES Act permitted retirement plans to provide qualified individuals (as defined in the CARES Act) who were impacted by the novel coronavirus (COVID-19) expanded distribution options and certain loan relief. The provisions were in effect until December 31, 2020. In accordance with the provisions of the CARES Act, plan operations were updated to take advantage of provisions in the CARES Act. These changes were made immediately, and the plan will be formally amended on or before the amendment deadline of December 31, 2022.

Coronavirus-Related Distributions: Qualified individuals were permitted to take a distribution in an amount up to \$100,000 from the Plan that was exempt from the 10% early distribution penalty. Participants who took a coronavirus-related distribution had the option to pay the income tax (if applicable) over a three-year period or to recontribute to a qualifying plan or IRA within a three-year period in the form of a rollover contribution with no income tax impact.

Participant Loans: Qualified individuals could elect to suspend loan repayments with repayments restarting in January 2021. Following the suspension, loans were amortized and included the interest accrued during the suspension period.

Required Minimum Distributions: Any minimum distributions required to be made to participants or beneficiaries in 2020 were waived. This provision also applied to any 2019 required minimum distributions that had to be made by April 1, 2020.

Note 2: Summary of Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared using the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Payment of Benefits

Benefit payments are recorded when paid by the Plan.

Use of Estimates in Financial Statements

The preparation of financial statements in conformity with U.S. GAAP requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents consist of deposits with financial institutions. At times, deposit balances may exceed the Federal Deposit Insurance Corporation issued limit. The Company believes it mitigates any risks by depositing cash and cash equivalents with major financial institutions.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan also has an indirect investment in a fully benefit-responsive common collective trust (CCT). These investments are reported at fair value, which approximates contract value. See Note 4 for discussion of fair value measurements.

Purchases and sales of investments, including gains or losses, are recorded on a trade-date basis. Interest income is recorded when earned. Dividends are recorded on the ex-dividend date. Net appreciation in the fair value of the investments represents the change in fair value during the year, including realized and unrealized gains and losses.

Risks and Uncertainties

Investment securities, in general, are exposed to various risks, such as interest rate risk, market risk, and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to the changes in value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participant account balances and the amounts reported in the accompanying statements of net assets available for benefits and the statement of changes in net assets available for benefits.

Note 3: Information Certified by the Custodian (Unaudited)

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Great-West, except for comparing such information to information included in the Plan's financial statements and supplemental information:

	2021	2020
Statements of net assets available for benefits:		
Investments, at fair value	\$ 133,063,647	\$ 106,546,589
Cash and cash equivalents	40,632	253,791
Statement of changes in net assets available for benefits:		
Net appreciation in fair value of investments	\$ 4,381,537	
Dividends and interest	12,142,041	

Note 4: Fair Value Measurements

The accounting standard for fair value measurements provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

Level 1: Quoted prices for identical instruments in active markets at the measurement date. Investments that are listed on a United States securities exchange are valued at their last sales price on the largest United States securities exchange on which such securities have traded.

Level 2: Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active and model-derived valuation in which all significant inputs and significant value drivers are observable in active markets at the date and for the anticipated term of the instrument.

Level 3: Valuation derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

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

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual funds are valued at quoted market prices as provided by the Custodian. Net appreciation in the fair value of the mutual funds represents the change in fair value during the year, including realized and unrealized gains and losses. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The CCT is a stable market fund comprised primarily of fully benefit responsive guaranteed investment contracts that are valued at NAV. The NAV is used as a practical expedient to estimate fair value and is based on the value of the underlying assets owned by the fund, minus any liabilities, and then divided by the number of shares outstanding. This practical expedient would not be used if it is determined to be probable that the investment will sell for an amount different from the reported NAV. Participant transactions (purchases and sales) have no restrictions. There are currently no unfunded commitments on this investment.

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

The following tables are set forth by level, within the fair value hierarchy, the Plan's investments at fair value:

Investments at fair value as of December 31, 2021:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 128,821,343	\$ -	\$ -	\$ 128,821,343
Common collective trust (a)	-	-	-	4,242,304
Total investments at fair value	<u>\$ 128,821,343</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,063,647</u>

Investments at fair value as of December 31, 2020:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 101,747,190	\$ -	\$ -	\$ 101,747,190
Common collective trust (a)	-	-	-	4,799,399
Total investments at fair value	<u>\$ 101,747,190</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,546,589</u>

(a) In accordance with Subtopic Accounting Standards Codification 820-10, these investments were measured at NAV per share (or its equivalent) as a practical expedient and have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

Note 5: Tax Status

The Plan Sponsor has entered into a non-standardized adoption agreement for a prototype volume submitter profit sharing plan (the Prototype Plan). The Prototype Plan received a favorable opinion letter from the IRS dated March 31, 2014 which stated that the Prototype Plan and related trust were designed in accordance with the applicable sections of the IRC.

The Plan has been amended since the receipt of the favorable opinion letter; however, the plan administrator believes that the Plan is designed and currently being operated in compliance with the applicable requirements of the IRC and that the Plan was qualified and tax exempt as of December 31, 2021.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize the tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to examinations for years prior to 2018.

Note 6: Party-in-Interest Transactions

The Custodian performs services for, sells products to, and manages and maintains certain investments of the Plan for which fees are charged to the Plan. Party-in-interest transactions also include notes receivable from participants. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

Note 7: Plan Termination

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

Note 8: Subsequent Events

The Plan Sponsor has evaluated for subsequent events between the date of the statement of net assets available for benefits as of December 31, 2021, and the report date, which is the date these financial statements were available for issuance. Management has concluded that all subsequent events requiring recognition or disclosure have been incorporated into these financial statements.

* * * * *

Supplemental Information

Kia Georgia 401(k) Retirement Savings Plan

Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2021

Plan #001- Employer Identification #20-5762938

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investments (Number of Units)	(d) Cost	(e) Current Value
	Mutual Funds:			
	First Eagle Global R6	644,121	#	\$ 41,777,679
	Goldman Sachs Lg Cap Gr Insights Instl	288,897	#	10,498,521
	Ishares S&P 500 Index I	18,276	#	10,240,963
	American Funds Washington Mutual R6	95,775	#	5,795,324
	JPMorgan Smartretirement 2030 R6	279,779	#	5,704,692
	Victory Sycamore Established Value R6	112,230	#	5,573,330
	Janus Henderson Triton N	142,200	#	4,925,789
	Eaton Vance Atlanta Capital Smid-Cap I	87,415	#	3,604,979
	JPMorgan Smartretirement 2040 R6	150,243	#	3,461,594
	American Funds Europacific Gr R6	53,459	#	3,460,432
	Western Asset Core Plus Bond Is	288,696	#	3,441,254
	JPMorgan Smartretirement 2035 R6	155,646	#	3,301,245
	JPMorgan Smartretirement 2050 R6	122,880	#	2,861,868
	Hartford Schroders International Stk Sdrscijx	155,570	#	2,797,156
	Pimco Income Instl	186,959	#	2,232,294
	Goldman Sachs Global Core Fixed Inc R6	175,112	#	2,223,921
	Principal Real Estate Securities Inst	53,505	#	1,866,783
	Dws Enhanced Commodity Strategy R6	205,542	#	1,710,107
	JPMorgan Smartretirement 2045 R6	72,836	#	1,681,789
	American Century Inflation-Adjs Bond R6	113,795	#	1,462,264
	Pgim High-Yield R6	249,471	#	1,369,598
	Invesco Developing Markets R6	28,612	#	1,344,748
	JPMorgan Smartretirement 2020 R6	77,026	#	1,326,390
	Ishares Msci Eafe International Indx Insmiix	81,957	#	1,299,017
	Janus Henderson Small Cap Value N	47,410	#	1,211,791
	JPMorgan Smartretirement 2025 R6	56,262	#	1,044,214
	JPMorgan Smartretirement 2060 R6	45,417	#	1,034,602
	JPMorgan Smartretirement Income R6	53,581	#	888,916
	JPMorgan Smartretirement 2055 R6	24,446	#	680,083
	Total mutual funds			128,821,343
	Common collective trust:			
	Goldman Sachs Stable Value Inst Cl I	4,242,304	#	4,242,304
	Total investments			133,063,647
		Interest at 4.25% - 6.50% with maturities from January 2022 through April 2051		
*	Notes receivable from participants		-	9,047,840
				\$ 142,111,487

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

Not required for participant-directed investments.

See accompanying notes to financial statements and independent auditor's report.

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

Plan Name: Kia Georgia 401(k) Retirement Savings Plan

Plan Number: 198040-01 EIN: 20-5762938 PN: 001

For Period Ending: 12/31/2021

(A) Party In Interest *	(B) Identity of Party	(C) Description of Asset	(D) Cost **	(E) Current Value
*	VARIOUS	PARTICIPANT LOANS -- INTEREST RATE (Low 3.250 High 3.250)	N/A	9,047,840.00
	JPMORGAN	JPMORGAN SMARTRETIREMENT INCOME R6	N/A	888,916.00
	JPMORGAN	JPMORGAN SMARTRETIREMENT 2020 R6	N/A	1,326,390.00
	JPMORGAN	JPMORGAN SMARTRETIREMENT 2025 R6	N/A	1,044,214.00
	JPMORGAN	JPMORGAN SMARTRETIREMENT 2030 R6	N/A	5,704,692.00
	JPMORGAN	JPMORGAN SMARTRETIREMENT 2035 R6	N/A	3,301,245.00
	JPMORGAN	JPMORGAN SMARTRETIREMENT 2040 R6	N/A	3,461,594.00
	JPMORGAN	JPMORGAN SMARTRETIREMENT 2045 R6	N/A	1,681,789.00
	JPMORGAN	JPMORGAN SMARTRETIREMENT 2050 R6	N/A	2,861,868.00
	JPMORGAN	JPMORGAN SMARTRETIREMENT 2055 R6	N/A	680,083.00
	JPMORGAN	JPMORGAN SMARTRETIREMENT 2060 R6	N/A	1,034,602.00
	AMERICAN FUNDS	AMERICAN FUNDS EUROPACIFIC GR R6	N/A	3,460,432.00
	ISHARES S&P 500	ISHARES MSCI EAFE INTERNATIONAL INDX INSMIIX	N/A	1,299,017.00
	FIRST EAGLE	FIRST EAGLE GLOBAL R6	N/A	41,777,679.00
	HARTFORD FUND	HARTFORD SCHRODERS INTERNATIONAL STK SDRSCIJX	N/A	2,797,156.00
	INVESCO	INVESCO DEVELOPING MARKETS R6	N/A	1,344,748.00
	DWS ENHANCED	DWS ENHANCED COMMODITY STRATEGY R6	N/A	1,710,107.00
	PRINCIPAL REAL	PRINCIPAL REAL ESTATE SECURITIES INST	N/A	1,866,783.00
	JANUS HENDERSON	JANUS HENDERSON TRITON N	N/A	4,925,789.00
	JANUS HENDERSON	JANUS HENDERSON SMALL CAP VALUE N	N/A	1,211,791.00
	EATON VANCE	EATON VANCE ATLANTA CAPITAL SMID-CAP	N/A	3,604,979.00
	VICTORY SYCAMORE	VICTORY SYCAMORE ESTABLISHED VALUE R6	N/A	5,573,330.00
	AMERICAN FUNDS	AMERICAN FUNDS WASHINGTON MUTUAL R6	N/A	5,795,324.00
	ISHARES S&P 500	ISHARES S&P 500 INDEX I	N/A	10,240,963.00
	GOLDMAN SACHS	GOLDMAN SACHS LG CAP GR INSIGHTS INSTL	N/A	10,498,521.00
	AMERICAN CENTURY	AMERICAN CENTURY INFLATION-ADJS BOND R6	N/A	1,462,264.00
	GOLDMAN SACHS	GOLDMAN SACHS GLOBAL CORE FIXED INC R6	N/A	2,223,921.00
	PIMCO	PIMCO INCOME INSTL	N/A	2,232,294.00
	PGIM	PGIM HIGH-YIELD R6	N/A	1,369,598.00
	WESTERN ASSET	WESTERN ASSET CORE PLUS BOND IS	N/A	3,441,254.00
	GOLDMAN SACHS	GOLDMAN SACHS STABLE VALUE INST CL 1	N/A	4,282,936.00
Total			0.00	142,152,119.00

* Party in Interest

** Not required for participant directed accounts