

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 single-employer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ an amended return/report ☐ the final 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 ☐ special extension (enter description) ☐ automatic extension ☐ the DFVC program
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>WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN</u>
1b	Three-digit plan number (PN) ▶ <u>002</u>
1c	Effective date of plan <u>10/01/1980</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>WARREN EQUIPMENT COMPANY</u> <u>15 SMITH ROAD, SUITE 4000</u> <u>MIDLAND, TX 79705</u>
2b	Employer Identification Number (EIN) <u>75-2351267</u>
2c	Plan Sponsor's telephone number <u>432-571-4200</u>
2d	Business code (see instructions) <u>551112</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2022	BRANDON WEATHERLY
	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	1970
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)	1468
a(2) Total number of active participants at the end of the plan year		6a(2)	1591
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	605
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	2196
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	2196
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	2187
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	248
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: 2F 2G 2J 2K 2R 2S 2T 3H 3D			
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 WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 WARREN EQUIPMENT COMPANY	D Employer Identification Number (EIN) 75-2351267	

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	
BOKF, N.A.	P.O. BOX 880 TULSA, OK 74101

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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)

BOKF, N.A.

P.O. BOX 880
TULSA, OK 74101

(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?
19 52 59 60 63 37 21 25 62 71 68 64	TRUSTEE	238187	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

COOK STREET CONSULTING, INC.

84-0854432

(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	INVESTMENT ADVISORY	111932	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WHITLEY PENN LLP

75-2393478

(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	ACCOUNTING	15000	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)

COWEN AND COMPANY LLC

599 LEXINGTON AVENUE 20TH FLOOR
NEW YORK, NY 10022

(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?
71	SECURITIES BROKER	6882	Yes ☒ No ☐	Yes ☐ No ☒	0	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 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 WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 WARREN EQUIPMENT COMPANY	D Employer Identification Number (EIN) 75-2351267	

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	4187	13138
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	102525
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	61111	15028
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	875256	919814
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	1732575	2040547
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	4589830	5045564
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	164316490	191803310
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	171579449 199939926
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	0 9933
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 9933
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	171579449 199929993

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
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	5938716
	(B) Participants	2a(1)(B)	8327995
	(C) Others (including rollovers).....	2a(1)(C)	1975675
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	16242386
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	106
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	226104
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	226210
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	34009
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	2954560
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	2988569
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	31198210
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	24697831
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	6500379
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		13287811
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		39245355
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	10544692	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		10544692
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	238187	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	111932	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		350119
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		10894811
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		28350544
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: WHITLEY PENN LLP

(2) EIN: 75-2393478

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?		X	
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?		X	
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.)		X	
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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 WARREN EQUIPMENT COMPANY 401(K) RETIREMENT AND SAVINGS PLAN	B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 WARREN EQUIPMENT COMPANY	D Employer Identification Number (EIN) 75-2351267

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

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

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 73-6210970		
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 _____

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

**Years Ended December 31, 2021 and 2020
with Report of Independent Auditors**

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

Years Ended December 31, 2021 and 2020

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REPORT OF INDEPENDENT AUDITORS

To the Plan Administrator Committee of the
Warren Equipment Company 401(k) Retirement and Savings Plan

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 Warren Equipment Company 401(k) Retirement and 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 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 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 D 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 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 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 for one year after the date that the financial statements are 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.

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 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 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 of Form 5500, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of or for the year ended December 31, 2021, is presented for the purpose of additional analysis and is not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental 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 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 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, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental 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).

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the 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.

Whitley Penn LLP

Odessa, Texas
September 28, 2022

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2021	2020
Assets		
Investments:		
Investments, at fair value (note C)	\$ 194,763,671	\$ 166,924,321
Receivables:		
Employer	102,525	-
Notes receivable from participants	5,045,564	4,589,830
Due from brokers for pending trades	15,028	61,111
Total receivables	5,163,117	4,650,941
Cash (non-interest bearing)	13,138	4,187
Total assets	199,939,926	171,579,449
Liabilities		
Due to brokers for pending trades	9,933	-
Net assets available for benefits	\$ 199,929,993	\$ 171,579,449

See accompanying notes to financial statements.

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31,	
	2021	2020
Additions to Net Assets		
Investment income:		
Net realized and unrealized gains on investments	\$ 19,788,189	\$ 18,491,862
Interest and dividends	2,988,676	2,509,596
Total investment income	22,776,865	21,001,458
Interest income from notes receivable from participants	226,104	260,698
Contributions:		
Participant	8,327,995	7,832,205
Rollover	1,975,675	989,452
Employer	5,938,716	5,843,711
Total contributions	16,242,386	14,665,368
Total additions to net assets	39,245,355	35,927,524
Deductions from Net Assets		
Benefits paid to participants	10,544,692	22,784,956
Administrative expenses	350,119	274,120
Total deductions from net assets	10,894,811	23,059,076
Net increase in net assets available for benefits	28,350,544	12,868,448
Net assets available for benefits at beginning of year	171,579,449	158,711,001
Net assets available for benefits at end of year	<u>\$ 199,929,993</u>	<u>\$ 171,579,449</u>

See accompanying notes to financial statements.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

A. Description of Plan

The following brief description of the Warren Equipment Company 401(k) Retirement and Savings Plan (the “Plan”) is provided for general information purposes only. The Plan is sponsored by Warren Equipment Company (the “Company”) or “Plan Sponsor”). Participants should refer to the Plan document for more complete information. The Company’s corporate offices are in Midland, Texas.

The Plan was effective October 1, 1980, restated effective October 1, 2021 and is a defined contribution plan. All employees of the Company are eligible to participate in the Plan, except for union employees, leased employees, non-resident aliens, and project employees. Eligible employees may enter the Plan on the first day of each calendar month. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

The purpose of the Plan is to encourage the Company’s employees to save and invest, systematically, a portion of their current compensation so that they and their families may have a source of additional income upon their retirement, or in the event of death.

On March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”) which allowed plan sponsors to immediately adopt certain retirement plan provisions to allow qualified individuals, as defined in the CARES Act, additional access to retirement plan balances. As a result, while the Plan has not been formally amended, the Company determined it was in the best interest of the participants to allow a) a COVID-19 distribution up to \$100,000, and b) deferral of 2020 loan repayments for a year.

Contributions

Each year, participants may defer up to 100% of their salary toward Plan contributions, up to specified limits established by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans subject to certain criteria. Company discretionary pay period matching contributions are to be made on a discretionary basis up to 6% of the salary deposit contribution made to the Plan by the participant for each pay period.

Additionally, an annual bonus matching contribution may be made on a discretionary basis up to 100% of the first 6% of the participant’s compensation for the fiscal year to those participants who have made an elective deferral during the fiscal year and are employed on the last day of the fiscal year. The Company’s fiscal year is from October 1 to September 30.

The Company matching contribution, plus the bonus matching contributions are not to exceed 6% of the participant’s compensation in aggregate.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS (continued)

A. Description of Plan – continued

Participant Accounts

The Trustee maintains an account for each Plan participant. Each participant's account is credited with the participant's contribution, the Company's matching contribution, and allocations of (a) the Company's discretionary nonmatching contribution, and (b) Plan earnings or losses. Allocations are based on participant compensation. Earnings (or losses) of the Plan are allocated to participants based on the account balances in existence. Forfeitures of the non-vested portion of terminated participants' accounts are used to offset the Company's next contribution.

Vesting

Participants are immediately vested in all salary deposit contributions and related earnings credited to their account. Vesting in Company matching and profit-sharing contributions and related earnings occurs as follows:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than one year	- %
One but less than two years	25 %
Two but less than three years	50 %
Three but less than four years	75 %
Four or more years	100 %

The term "years of service" includes all periods of employment except for years in which an employee worked less than 1,000 hours. For purposes of vesting, the "year" is defined as a plan year.

A participant is 100% vested, regardless of years of service, upon disability or death.

Notes Receivable from Participants

Participants may borrow from their vested account balance a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balances. Participants may have only two loans outstanding at a time. The maximum payment term for any loan generally is five years, except for residential loans which have a max term of 15 years. The loans are secured by the participant's vested account balance and bear interest at a rate equal to the applicable treasury note rate plus 4%. Loans maturing at various dates during the years ending 2020 – 2030 have interest ranging from 4.25% to 6.54%. Principal and interest are paid ratably through payroll deductions.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS (*continued*)

A. Description of Plan – continued

Benefit Payments

Distributions and withdrawals are made upon termination of service due to death, disability, retirement or other termination of employment. Spousal consent is required in order for a participant to obtain a distribution. Financial hardship withdrawals are allowed. Distributions are made in either a single lump sum amount equal to the value of the participant's vested interest in his/her account less 20% Federal withholding, a direct rollover into another qualified benefit plan or account, installment payments or in the form of a fixed number of annual payments not to exceed the life expectancy of the participant or beneficiary.

Effective January 1, 2020, the Plan's hardship withdrawal provisions were updated in connection with the Bipartisan Budget Act. Participants will no longer (1) be required to obtain a loan prior to requesting a hardship withdrawal; (2) participant deferral contributions will no longer be suspended after receipt of a hardship withdrawal; and (3) earnings on elective deferral contributions in a participant's account will be included as part of a hardship withdrawal. The reasons for heavy financial need were expanded to include repair of a primary residence, even if that repair would not otherwise qualify for the casualty loss deduction.

Forfeited Accounts

Forfeitures occurring under the Plan will be used to reduce future Company contributions and/or for payment of Plan expenses, as defined. Forfeitures for the nonvested portion of terminated participants' accounts are treated as a component of the Plan's earnings (or losses). The nonvested portion of a terminated account is forfeited after incurring five consecutive one-year breaks in service. During 2021 and 2020, unallocated forfeitures outstanding amounted to \$48,361, and \$111,820, respectively. The Plan Administrator allocated forfeitures of \$365,902 and \$428,088 during 2021 and 2020.

Plan Expenses

Employees of the Company perform certain administrative functions with no compensation from the Plan. In accordance with Plan provisions, the Plan pays substantially all costs relating to asset charges and recordkeeping. All significant administrative expenses are paid by the Plan.

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS *(continued)*

B. Summary of Significant Accounting Policies

Use of Estimates

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

Cash and Cash Equivalents

For purposes of the statement of net assets, the Plan considers highly liquid debt instruments which have a maturity of less than three months to be cash equivalents.

Investment Valuation and Income

The investments of the Plan are stated at fair value as of the end of the year and are subject to market or credit risks customarily associated with equity investments. Fair value measurements are determined in accordance with GAAP, which defines fair value, establishes a framework for measuring fair value, and expands disclosures about assets and liabilities measured at fair value. See Note C for information related to the Plan's valuation methodologies.

Investment gains and losses are accounted for using the average cost basis of the securities sold. The net realized and unrealized gains and losses on investments include realized gains and losses on sales of investments during the year and unrealized increases or decreases in the market value of investments held at year end. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Notes Receivable from Participants

Notes receivable from participants are recorded at the unpaid principal balance plus accrued but unpaid interest.

Payment of Benefits

Benefits are recorded when paid.

C. Fair Value Measurements

GAAP defines fair value as 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 and establishes a three-tier hierarchy that is used to identify assets and liabilities measured at fair value. The hierarchy focuses on the inputs used to measure fair value. The three levels defined are as follows:

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS *(continued)*

C. Fair Value Measurements – continued

- Level 1 — observable inputs that are based upon quoted market prices for identical assets or liabilities within active markets.
- Level 2 — observable inputs other than Level 1 that are based upon quoted market prices for similar assets or liabilities, based upon quoted prices within inactive markets, or inputs other than quoted market prices that are observable through market data for substantially the full term of the asset or liability.
- Level 3 — inputs that are unobservable for the particular asset or liability due to little or no market activity and are significant to the fair value of the asset or liability. These inputs reflect assumptions that market participants would use when valuing the particular asset or liability.

GAAP requires that management describe the methodologies used to measure the fair value of assets and liabilities. The methodologies used to measure the fair value of the Plan's investments are as follows:

- Common stocks are valued at the closing price reported on the active market on which the individual securities are traded and classified within Level 1 of the valuation hierarchy.
- Investments in mutual funds registered with Nasdaq, NYSE, AMEX valued at market close. U.S. government and agency bonds and notes, and mutual fund net asset valuation at market close. Mutual funds held by the Plan are deemed to be actively traded and are classified within Level 1 of the valuation hierarchy. There are no significant restrictions on redeeming these investments at net asset value.
- Interest bearing cash, reported at fair value based on active market and are classified within Level 1 of the valuation hierarchy.
- Alternative investment is a collective investment trust that is invested 99% in investments classified as Level 1 in the fund's financial statements. The fund values the asset at net asset value. The alternative investment is classified by the Plan as Level 2 of the valuation hierarchy.

There have been no changes in the methodologies used at December 31, 2021 and 2020. The following table details the Plan's investments at fair value by level, within the fair value hierarchy, as of December 31, 2021 and 2020. The Plan has no assets classified within Level 3 of the valuation hierarchy.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS (continued)

C. Fair Value Measurements – continued

		2021			
		Level 1	Level 2	Level 3	Total
Common stock	\$	2,040,547	-	-	\$ 2,040,547
Alternative investments		-	557,546	-	557,546
Interest bearing cash		919,814	-	-	919,814
Mutual funds		191,245,764	-	-	191,245,764
Total investments at fair value	\$	194,206,125	557,546	-	\$ 194,763,671

		2020			
Investment Category		Level 1	Level 2	Level 3	Total
Common stock	\$	1,732,575	-	-	\$ 1,732,575
Alternative investments		47,726	-	-	47,726
Interest bearing cash		875,256	-	-	875,256
Mutual funds		164,268,764	-	-	164,268,764
Total investments at fair value	\$	166,924,321	-	-	\$ 166,924,321

D. Certified Investments

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2021 and 2020, and net realized and unrealized gains on investments, interest and dividends, and interest income from notes receivable from participants for the years ended December 31, 2021 and 2020, was obtained by management and agreed to or derived from information certified as complete and accurate by Bank of Oklahoma Financial, the custodian of the Plan.

E. Tax Status

Effective October 1, 2021, the Plan was amended and restated by the adoption of the Non-Standardized Pre-Approved Profit Sharing Plan with cash or deferred arrangement (“CODA”) which has a favorable opinion letter from the IRS dated June 30, 2020. This opinion letter states that the form of the prototype plan is acceptable under Section 401 of the Code. The Company may rely on this letter with respect to the qualification of the Plan under Code Section 401(a) with certain limitations.

Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Company believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan was qualified, and the related trust was tax-exempt as of the financial statement date.

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS *(continued)*

E. Tax Status – continued

GAAP requires management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would 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.

F. Plan Termination

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

G. Parties-in-Interest Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50% or more of such an employer or employee organization, or relatives of such persons.

Loans made to participants qualify as party-in-interest transactions which are exempt from the prohibited transaction rules. The Plan paid certain expenses related to plan operations and investment activity to various service providers. These transactions are party in interest transactions under ERISA which are exempt from the prohibited transaction rules.

H. Risks and Uncertainties

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

**WARREN EQUIPMENT COMPANY
401(K) RETIREMENT AND SAVINGS PLAN**

NOTES TO FINANCIAL STATEMENTS *(continued)*

I. Subsequent Events

In preparing the accompanying financial statements, management has evaluated all subsequent events and transactions for potential recognition or disclosure through September 28, 2022, the date the financial statements were available for issuance.

SUPPLEMENTAL SCHEDULE

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

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

December 31, 2021

EIN: 75-2351267

Plan #: 002

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Vanguard	Tgt Rtmt 2030-Inst #1666	**	\$ 27,095,729
	Vanguard	Tgt Rtmnt 2025-Inst #1665	**	21,132,445
	Vanguard	Tgt Rtmnt 2035-Inst #1667	**	22,071,379
	Vanguard	Tgt Rtmnt 2045-Inst #1669	**	20,408,475
	Vanguard	Tgt Rtmt 2040-Inst #1668	**	20,751,531
	Vanguard	Tgt Rtmt 2050-Inst #1670	**	16,600,105
	Vanguard	Tgt Rtmnt 2055-Inst #1671	**	12,089,294
	Vanguard	Tgt Rtmt 2020-Inst #1664	**	8,611,409
	T Rowe	Grwth Stk-I #0540	**	7,687,969
	Gabelli	US Treasury Mmkt-AAA #0404	**	4,269,556
	Vanguard	Tgt Rtmt 2060-Inst #1672	**	6,936,691
	Fidelity	Tot Mkt Indx-Inst Prem 2361	**	5,389,025
	Vanguard	Explorer-Adm #5024	**	2,783,338
	Hartford	Div and Grwth-Y #0225	**	3,909,819
	Vanguard	Tgt Rtmnt 2015-Inst #1663	**	2,093,404
	Amer	Europacific Grwth-R6 #2616	**	1,673,675
	Invesco	Dev Mkt-R6 #7038	**	949,757
	Cavanal Hill	Govt Sec Mmkt-Admin 001	**	907,233
	Frost	Tot Ret Bd-Inst #3554	**	809,426
	Hotchkis & Wiley	HI/Yld-Inst #1088	**	1,016,852
	Vanguard	Tgt Rtmt 2065-Inst #1792	**	1,021,880
	Vanguard	S/T Bd Indx-Adm #5132	**	506,290
	Invesco	S&P 500 Equal Weight	**	5,696
	Vanguard	Infl Prot Secs-Adm #5119	**	742,231
	Victory Sycamore	Victory Sycamore SM Co Opp-I #0205	**	560,903
	Vanguard	Tgt Rtmnt Inc-Inst #1673	**	796,653
	iShares	Russell 1000 Value ETF	**	5,878
	Vanguard	Tot Stk Mkt Indx-Adm #0585	**	155,434
	Vanguard	Tot Intl Bd Indx-Adm #0511	**	56,911
	JPM	Grwth Advntg-A #0564	**	106,527

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2021

EIN: 75-2351267

Plan #: 002

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Fidelity	Tot Intl Idx-Inst Prem 2834	**	200,768
	SPDR	Health Care Select Sector ETF	**	4,227
	Blackrock	Strat Inc Opp Port-C #0896	**	64,072
	SPDR	S&P 500 ETF Trust ETF	**	17,099
	Vanguard	Value Fd ETF	**	5,443
	Fidelity	US Bd Idx-Inst Prem #2326	**	312,630
	T Rowe	New Horizons-Inv #0042	**	62,504
	Sprott	Physical Uranium Trust	**	15,428
	Fidelity	OTC Portfolio Fd#0093	**	67,342
	Doubleline	Tot Ret Bd-N #2041	**	50,897
	Invesco	Comstock-R #6737	**	60,709
	Cavanal Hill	Govt Sec Mmkt-Sel #0084	**	12,581
	MFS	Intl Intrinsic Val-R1 #4087	**	33,466
	SPDR	Gold Trust ETF	**	28,208
	Direxion Daily	S&P 500 Bull 3x ETF	**	43,023
	Janus Perkins	SM Cap Val-T Fd#1065	**	37,902
	Duff & Phelps	R/E Sec CIT-1 #None	**	500,741
	Hodges	S/C-Ret #1140	**	26,607
	Mainstay Mackay	Intl Opp-Inv #2583	**	15,178
	Energy Transfer, L.P.	Energy Transfer, L.P.	**	2,765
	Eaton Vance LTD	LTD Dur Income F	**	4,375
	Enterprise Products Partners LP	Enterprise Products Partners LP	**	4,392
	Sprott	Physical Gold Trust	**	3,446
	Sprott	Physical Silver Trust	**	2,566
	Vaneck Vectors	Gold Miners	**	1,217
	Eaton Vance	T/A GI Dvd Incm Fd	**	23
	Capri Holdings LTD	Capri Holdings LTD	**	3,440
	Royal Caribbean Group	Royal Caribbean Group	**	3,307

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2021

EIN: 75-2351267

Plan #: 002

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Adyen NV	Adyen NV	**	1,577
	Amazon.Com Inc	Amazon.Com Inc	**	110,033
	Borgwarner Inc	Borgwarner Inc	**	1,352
	Cannabis Science Inc	Cannabis Science Inc	**	98
	Carnival Corp	Carnival Corp	**	1,227
	Dollar General Corp	Dollar General Corp	**	6,603
	Etsy Inc	Etsy Inc	**	2,189
	Ford Motor Co	Ford Motor Co	**	7,602
	Hanesbrands Inc	Hanesbrands Inc	**	3,511
	Medical Marijuana Inc	Medical Marijuana Inc	**	184
	Roku Inc	Roku Inc	**	2,282
	Ross Stores Inc	Ross Stores Inc	**	1,143
	Six Flags Entertainment	Six Flags Entertainment	**	2,555
	Tesla Inc	Tesla Inc	**	31,703
	Veritiv Corp	Veritiv Corp	**	245
	Wayfair Inc	Wayfair Inc	**	9,499
	CVS Health Corporation	CVS Health Corporation	**	5,158
	Kraft Heinz Co	Kraft Heinz Co	**	2,154
	Valaris PLC	Valaris PLC	**	2
	Valaris LTD	Valaris LTD	**	7,200
	Transocean LTD	Transocean LTD	**	4,830
	Antero Resources Corp	Antero Resources Corp	**	33,250
	Antero Midstream Corp	Antero Midstream Corp	**	1,210
	BP PLC-Spons	BP PLC-Spons	**	1,731
	Cvr Energy Inc	Cvr Energy Inc	**	1,093
	Cano Petroleum Inc	Cano Petroleum Inc	**	1,689
	Chevron Corp	Chevron Corp	**	4,694
	Conocophillips	Conocophillips	**	5,558
	Delek US Holdings Inc	Delek US Holdings Inc	**	90
	Devon Energy Corporation	Devon Energy Corporation	**	1,498

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2021

EIN: 75-2351267

Plan #: 002

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Exxon Mobil Corp	Exxon Mobil Corp	**	2,692
	Futurefuel Corp	Futurefuel Corp	**	1,192
	Helmerich & Payne	Helmerich & Payne	**	830
	Hollyfrontier Corp	Hollyfrontier Corp	**	1,311
	Kayne Anderson Energy Infr Fund PLC	Kayne Anderson Energy Infr Fund PLC	**	1,324
	Occidental Petroleum Corp	Occidental Petroleum Corp	**	3,479
	Occidental Petroleum Corp Warrant	Occidental Petroleum Corp Warrant	**	189
	ONEOK Inc	ONEOK Inc	**	3,056
	Pbf Energy Inc	Pbf Energy Inc	**	804
	Peabody Energy Corp	Peabody Energy Corp	**	10,070
	Phillips 66	Phillips 66	**	2,246
	Pioneer Natural Resources Co	Pioneer Natural Resources Co	**	1,819
	Schlumberger LTD	Schlumberger LTD	**	419
	American Int'l Group Inc	American Int'l Group Inc	**	2,843
	Blackstone Inc	Blackstone Inc	**	6,470
	Boston Omaha Corp	Boston Omaha Corp	**	287
	Capital One Financial Corp	Capital One Financial Corp	**	1,451
	Chatham Lodging Trust REIT	Chatham Lodging Trust REIT	**	1,921
	Digitalbridge Group Inc REIT	Digitalbridge Group Inc REIT	**	3,324
	Diversified Healthcare Trust REIT	Diversified Healthcare Trust REIT	**	661
	General Cannabis Corp	General Cannabis Corp	**	219
	Lemonade Inc	Lemonade Inc	**	421
	Office Properties Income Trust REIT	Office Properties Income Trust REIT	**	1,366
	Phenixfin Corp	Phenixfin Corp	**	1,673
	The St Joe Company	The St Joe Company	**	11,451
	Sofi Technologies Inc	Sofi Technologies Inc	**	115,571
	Walker & Dunlop	Walker & Dunlop	**	1,509
	Crispr Therapeutics Ag	Crispr Therapeutics Ag	**	758
	Aeglea Biotherapeutics	Aeglea Biotherapeutics	**	220,400
	Aurora Cannabis Inc	Aurora Cannabis Inc	**	31,108

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2021

EIN: 75-2351267

Plan #: 002

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Five Star Senior Living Inc	Five Star Senior Living Inc	**	41
	Fulgent Genetics Inc	Fulgent Genetics Inc	**	1,006
	Gilead Sciences Inc	Gilead Sciences Inc	**	3,267
	Green Organic Dutchman Holdings LTD	Green Organic Dutchman Holdings LTD	**	114
	Guided Therapeutics Inc	Guided Therapeutics Inc	**	1
	Infinity Pharmaceuticals Inc	Infinity Pharmaceuticals Inc	**	202,500
	Intellipharmaeutics Intl Inc	Intellipharmaeutics Intl Inc	**	11
	Johnson & Johnson	Johnson & Johnson	**	17,107
	Moderna Inc	Moderna Inc	**	4,064
	Pfizer Inc	Pfizer Inc	**	2,953
	Sangamo Therapeutics Inc	Sangamo Therapeutics Inc	**	900
	Hoegh Lng Partners LP	Hoegh Lng Partners LP	**	734
	Scorpio Tankers Inc	Scorpio Tankers Inc	**	2,370
	Teekay Tankers LTD	Teekay Tankers LTD	**	3,270
	Axon Enterprise Inc	Axon Enterprise Inc	**	7,850
	Caterpillar Inc	Caterpillar Inc	**	12,611
	Cummins Inc	Cummins Inc	**	5,454
	Deere & Co	Deere & Co	**	10,287
	Fedex Corp	Fedex Corp	**	1,293
	General Electric Co	General Electric Co	**	2,163
	Net 1 Ueps Technologies Inc	Net 1 Ueps Technologies Inc	**	1,596
	Quanta Services Inc	Quanta Services Inc	**	5,504
	Raytheon Technologies Corp	Raytheon Technologies Corp	**	861
	Southwest Airlines Co	Southwest Airlines Co	**	7,111
	3M Co	3M Co	**	2,842
	Advanced Micro Devices	Advanced Micro Devices	**	28,780
	Appian Corp	Appian Corp	**	652
	Apple Inc Com	Apple Inc Com	**	43,505
	Autodesk Inc	Autodesk Inc	**	16,871
	Blackberry LTD	Blackberry LTD	**	468

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2021

EIN: 75-2351267

Plan #: 002

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Blackline Inc	Blackline Inc	**	1,035
	Cleartronic Inc	Cleartronic Inc	**	3,599
	Crowdstrike Holdings Inc	Crowdstrike Holdings Inc	**	6,143
	Datadog Inc	Datadog Inc	**	1,781
	Fastly Inc	Fastly Inc	**	355
	Fortinet Inc	Fortinet Inc	**	17,970
	Mandiant Inc	Mandiant Inc	**	1,754
	Micro Focus International PLC ADR	Micro Focus International PLC ADR	**	1,532
	Microsoft Corp	Microsoft Corp	**	76,345
	Nvidia Corp	Nvidia Corp	**	11,764
	Okta Inc	Okta Inc	**	22,417
	Roblox Corp	Roblox Corp	**	5,158
	Shopify Inc W/I	Shopify Inc W/I	**	1,377
	Zendesk Inc	Zendesk Inc	**	2,086
	Zoom Video Communications Inc	Zoom Video Communications Inc	**	1,839
	Allegiant Gold LTD	Allegiant Gold LTD	**	52
	Bonterra Resources Inc	Bonterra Resources Inc	**	25
	Orea Mining Corp	Orea Mining Corp	**	67
	Gatling Exploration Inc	Gatling Exploration Inc	**	3
	Aben Resources LTD	Aben Resources LTD	**	12
	Aluminum Corp of China-ADR	Aluminum Corp of China-ADR	**	1,373
	Cameco Corp	Cameco Corp	**	27,262
	Coeur Mining Inc CDE	Coeur Mining Inc CDE	**	1,008
	Coeur Mining Inc	Coeur Mining Inc	**	10
	Denison Mines Corp	Denison Mines Corp	**	7,535
	Eldorado Gold Corp	Eldorado Gold Corp	**	93
	Endeavour Silver Corp	Endeavour Silver Corp	**	3,165
	Energy Fuels Inc/Canada	Energy Fuels Inc/Canada	**	12,589
	First Majestic Silver Corp	First Majestic Silver Corp	**	2,222
	Fission Uranium Corp	Fission Uranium Corp	**	7,506

WARREN EQUIPMENT COMPANY 401(k) RETIREMENT AND SAVINGS PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

December 31, 2021

EIN: 75-2351267

Plan #: 002

(a)	(b) Identity of issuer, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Glencore PLC	Glencore PLC	**	3,860
	Goviex Uranium Inc	Goviex Uranium Inc	**	11,511
	Huntman Corp	Huntman Corp	**	3,488
	International Tower Hill Mines	International Tower Hill Mines	**	3,306
	Laramide Resources LTD	Laramide Resources LTD	**	2,747
	Liberty Gold Corp	Liberty Gold Corp	**	160
	Mag Silver Corp	Mag Silver Corp	**	784
	McEwen Mining Inc	McEwen Mining Inc	**	1,795
	Mirasol Resource	Mirasol Resource	**	406
	New Gold Inc	New Gold Inc	**	2,321
	Nexgen Energy LTD	Nexgen Energy LTD	**	20,714
	Novo Resources Corp	Novo Resources Corp	**	1,131
	Orchids Paper Products Co	Orchids Paper Products Co	**	1
	Pan American Silver Corp	Pan American Silver Corp	**	934
	Silvercorp Metals Inc	Silvercorp Metals Inc	**	1,316
	Vista Gold Corp	Vista Gold Corp	**	532
	Western Uranium Corp	Western Uranium Corp	**	5,733
	Fiverr International LTD	Fiverr International LTD	**	1,137
	AT&T Inc	AT&T Inc	**	278,743
	Airbnb Inc	Airbnb Inc	**	1,665
	Alphabet Inc CI C	Alphabet Inc CI C	**	40,510
	Curiositystream Inc	Curiositystream Inc	**	59
	The Walt Disney Co.	The Walt Disney Co.	**	9,293
	Opendoor Technologies Inc	Opendoor Technologies Inc	**	146
	Pinterest Inc	Pinterest Inc	**	1,817
	PPL Corporation	PPL Corporation	**	352,604
				<u>194,763,671</u>
*	Participant notes receivable	Interest rates ranging from 4.25% to 6.54% with various due dates	-0-	<u>5,045,564</u>
				<u><u>\$199,809,235</u></u>
*	A party-in interest as defined by ERISA			
**	Cost omitted for participant directed investments			