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

Part I Annual Report Identification Information

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

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
PRP WINE INTERNATIONAL 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2005

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)
RPR WINE INTERNATIONAL, INC.

1323 BOND STREET
SUITE 179
NAPERVILLE, IL 60563

2b Employer Identification Number (EIN) 36-3638805

2c Plan Sponsor's telephone number 630-995-4500

2d Business code (see instructions) 445310

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.	10/07/2022	MICHAEL MCKEE
	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

3a Plan administrator's name and address [X] 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**	166
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)**	130
a(2) Total number of active participants at the end of the plan year	**6a(2)**	156
b Retired or separated participants receiving benefits	**6b**	3
c Other retired or separated participants entitled to future benefits	**6c**	32
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	191
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	191
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	81
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[X]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	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)	[X]	**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)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[X]	1	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**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 A
(Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
PRP WINE INTERNATIONAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
RPR WINE INTERNATIONAL, INC.

D Employer Identification Number (EIN)
36-3638805

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

1 Coverage Information:

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
71-0294708	86509	YH5174	191	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
14365	0

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

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

AUSDAL FINANCIAL PARTNERS INC
5187 UTICA RIDGE ROAD
DAVENPORT, IA 52807

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
14365			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	422066
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	5503336

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b	Balance at the end of the previous year			**7b**	559638
c	Additions: (1) Contributions deposited during the year	**7c(1)**	3039		
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**	4254		
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**	-1		
	▶ ROUNDING				
	(6) Total additions			**7c(6)**	7292
d	Total of balance and additions (add lines **7b** and **7c(6)**)			**7d**	566930
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**	900		
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**	154795		
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	155695
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	411235

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
PRP WINE INTERNATIONAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
RPR WINE INTERNATIONAL, INC.

D Employer Identification Number (EIN)
36-3638805

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] 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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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)

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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?
64	SERVICE PROVIDER	900	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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 [ ]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection.

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

A Name of plan
PRP WINE INTERNATIONAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
RPR WINE INTERNATIONAL, INC.

D Employer Identification Number (EIN)
36-3638805

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)

a Name of MTIA, CCT, PSA, or 103-12 IE: VARIABLE ANNUITY ACCOUNT D

b Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

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)
71-0294708-000	C	5503336

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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)

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection

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

A Name of plan
PRP WINE INTERNATIONAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
RPR WINE INTERNATIONAL, INC.

D Employer Identification Number (EIN)
36-3638805

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	77107	69924
(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)	5010179	5503336
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	559638	411235
(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	5646924	5984495
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	5646924	5984495

Part II Income and Expense Statement

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

	Income		**(a)** Amount	**(b)** Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
	(B) Participants	2a(1)(B)	202245	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		202245
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	3955	
	(F) Other	2b(1)(F)	4254	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		8209
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		697209
(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		907663
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	568895	
(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)		568895
f Corrective distributions (see instructions)	2f		297
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	900	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		900
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		570092
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		337571
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) [X] 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) [X] 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: RODL LANGFORD DE KOCK LLP **(2)** EIN: 58-2594719

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		102076

			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?	**4e**	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?	**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.)	**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.

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

A Name of plan
PRP WINE INTERNATIONAL 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
RPR WINE INTERNATIONAL, INC.

D Employer Identification Number (EIN)
36-3638805

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 71-0294708

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**

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 _____

Rödl & Partner



PRP WINE INTERNATIONAL 401(K) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF DECEMBER 31, 2021 AND 2020
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT

PRP WINE INTERNATIONAL 401(k) PLAN
TABLE OF CONTENTS
DECEMBER 31, 2021 AND 2020

Page(s)

INDEPENDENT AUDITORS' REPORT 1-4

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS 5

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS 6

NOTES TO FINANCIAL STATEMENTS 7-11

SCHEDULE H, LINE 4*a* – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS 12

SCHEDULE H, LINE 4*i* – SCHEDULE OF ASSETS (HELD AT END OF YEAR) 13

All other schedules required by Section 2520.103-10 of 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 they are not applicable.

Rödl & Partner

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INDEPENDENT AUDITORS' REPORT

To the Trustees and Participants of

PRP Wine International 401(k) Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of PRP Wine International 401(k) 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 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's 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 audits 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 December 31, 2021 and 2020, 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

In our opinion, based on our audits and the procedures performed as described in the *Auditors' Responsibilities for the Audits of the Financial Statements* section:

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

Responsibilities of Management for the 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 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 conform with the Plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audits of the 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 are free from material misstatement, whether due to fraud or error and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance. Therefore, it 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these 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 Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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 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 Matter — Supplemental Schedules Required by ERISA
The supplemental schedules as of and for the year ended December 31, 2021 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits 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 are derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Rödl Langford de Koek LLP

Chicago, Illinois,
October 5, 2022.

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020
(In U.S. Dollars)

	2021	2020
ASSETS		
Investments, at fair value:		
Pooled separate accounts	$ 5,503,336	$ 5,010,179
Investment in fully benefit-responsive investment contract, at contract value	411,235	559,638
Total Investments	5,914,571	5,569,817
Receivables:		
Notes receivable from participants	74,920	82,103
Total assets	5,989,491	5,651,920
LIABILITIES		
Refunds of excess contributions	-	(259)
NET ASSETS AVAILABLE FOR BENEFITS	$ 5,989,491	$ 5,651,661

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

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2021
(In U.S. Dollars)

	2021
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net appreciation in fair value of investments	$ 697,209
Interest and dividends	4,254
Total investment income	701,463
Interest income on notes receivable from participants	3,955
Contributions:	
Participant contributions	202,245
Total additions to net assets	907,663
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	568,933
Administrative fees	900
Total deductions from net assets	569,833
NET INCREASE	337,830
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	5,651,661
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	$ 5,989,491

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

PRP WINE INTERNATIONAL 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

1. DESCRIPTION OF PLAN

The following description of PRP Wine International 401(k) 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 plan covering substantially all employees of PRP Wine International, Inc. (the "Sponsor"), PRP Wine, Inc., International Wine Markets, Inc., and PRP Wines of Massachusetts, Inc., collectively (the "Employers") who have at least 12 months of qualified service and are 21 years of age or older. The Plan became effective on January 1, 2005, and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Internal Revenue Code ("IRC").

Contributions
Eligible participants may contribute any percentage of compensation, on a pre-tax or after-tax basis, not to exceed the annual limit determined under the IRC. Participants may also make rollover contributions to the Plan from other qualified plans.

The Employers, at their sole discretion, may make matching contributions and/or profit-sharing contributions to the Plan on behalf of participants. Profit-sharing contributions are allocated amongst participants based upon the ratio that the participants' compensation for the Plan year bears to the total compensation for the Plan year of all participants. There were no discretionary matching or profit-sharing contributions made during the year ended December 31, 2021.

Investment options
The Plan's assets are held by Voya Retirement Insurance and Annuity Company (the "Custodian"), the custodian of the Plan's investment assets. Under this arrangement with the Custodian and upon enrollment in the Plan, a participant may direct their contributions in any whole percentage increments in any of the available funds. Participants may change their allocation to the various investment options at any time via the internet.

Participant accounts
Each participant's account is credited with (a) the participant's contributions, (b) the Employers contributions on behalf of the participant and (c) the earnings and losses of the participant's investments, and is charged with any expenses incurred as a result of transactions initiated by the participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting
Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Employers discretionary contributions and actual earnings thereon is based on years of qualifying service. A participant is 100% vested after 3 years of credited service.

Forfeited accounts
Forfeited non-vested accounts can be used to reduce Employers matching contributions or pay administrative expenses in the years following the Plan year in which the forfeiture occurs. There were no forfeitures during the year ended December 31, 2021 and no forfeitures were used to reduce contributions or pay administrative expenses. At December 31, 2021 and 2020, accumulated forfeitures available to reduce future contributions or to pay administrative expenses were $4,529 and $4,519, respectively.

Notes receivable from participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from 1 to 5 years, except for loans used to acquire a primary residence which can be repaid over a maximum of 30 years. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the plan

administrator. Principal and interest are paid ratably through periodic payroll deductions. A participant may only have one loan outstanding at a time. Interest rates on loans outstanding at December 31, 2021 and 2020, ranged from 4.25% to 6.50%.

Payment of benefits
Upon termination of employment, attainment of normal retirement age, or for reasons of death or disability, participants may request a lump sum distribution of their vested account. Participants still employed with the Sponsors may withdraw all or a portion of their account balance upon attainment of age 59½ or for reasons of a financial hardship, as allowed under the IRC. A participant whose vested account balance does not exceed $1,000 will receive a lump-sum distribution of the vested account balance immediately following termination.

Administrative fees
Fees related to the administration of notes receivable from participants and payments of benefits are changed directly to the participant's account and are included in administrative expenses.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting
The accompanying financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of estimates in financial statement preparation
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Payment of benefits
Benefits are recorded when paid.

Investment valuation and income recognition
Investments, except for fully benefit-responsive investment contracts, are stated 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. Interest is recorded when earned. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation in fair value of investments includes realized and unrealized gains and losses on those investments. See Note 5 for discussion of fair value measurements.

For fully benefit-responsive investment contracts, contract value, is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributed to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Notes receivable from participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based upon the Plan's provisions.

Expenses
Certain expenses incurred maintaining the Plan are paid directly by the Sponsor and are excluded from these financial statements. Investment-related expenses are included in net appreciation/depreciation of fair value of investments.

Subsequent events
The Sponsor has evaluated subsequent events through October 5, 2022, the date the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN (UNAUDITED)

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States 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 the Custodian, except for comparing such information to information included in the Plan's financial statements and supplemental schedules.

The following information included in the Plan's financial statements and supplemental schedules was prepared and certified as complete and accurate by the Custodian as of December 31, 2021 and 2020, and for the year ended December 31, 2021.

	2021	2020
Investments at fair value:		
Pooled separate accounts	$ 5,503,336	$ 5,010,179
Investment in fully benefit-responsive investment contract, at contract value	411,235	559,638
	$ 5,914,571	$ 5,569,817

Investment income:	2021
Net appreciation in fair value of investments	$ 697,209
Interest and dividends	4,254
	$ 701,463

4. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan holds a guaranteed investment contract (the "Contract") with the Custodian which is a fully benefit-responsive investment contract. The Custodian maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The Contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the Contract is fully benefit-responsive, contract value is the relevant measurement attribute for net assets available for benefits attributable to the Contract. Contract value, as reported to the Plan by the Custodian, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events may limit the ability of the Plan to transact at contract value with the issuer. Such events include but may not be limited to the following: 1) the complete or partial termination of the Plan, 2) the establishment of, or material change in, any plan investment fund, or 3) an amendment to the Plan or a change in the administration or operation of the Plan. The plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The Contract may be terminated by the Custodian upon the Plan's establishment, activation, or material change to any plan investment fund that the Custodian determines will prevent its ability to continue to operate the contract under the current terms. Termination of the Contract with the Custodian may result in the settlement of the outstanding balance at an amount that differs from contract value.

The Contract has a guaranteed minimum interest rate of 1%. Interest rates are adjusted annually.

5. FAIR VALUE MEASUREMENTS

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

Pooled separate accounts: Valued at the unit value of shares held by the Plan at year-end, as determined by the Custodian based on the net asset value ("NAV") of the underlying mutual funds. The NAV, as reported by the Custodian, is used as a practical expedient to estimate fair value. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Sponsor believes its valuation method is 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.

Under ASU No. 2015-07, since the pooled separate account's fair value is measured using NAV as a practical expedient, there is not a requirement to categorize and disclose the investments fair value hierarchy.

6. RELATED PARTY TRANSACTIONS

The Sponsor incurred costs on behalf of the Plan for insurance, custodial fees and accounting costs during the year ended December 31, 2021. The Sponsor also provides recordkeeping and administrative services to the Plan at no cost.

The Plan offers investments managed by the Custodian. Accordingly, transactions in these investments qualify as party-in-interest transactions.

7. TAX STATUS

The Plan utilizes a prototype plan document sponsored by the Custodian who was informed by the Internal Revenue Service ("IRS") by a letter dated September 1, 2014, that the plan, as amended, is designed and being operated in accordance with applicable sections of the IRC. Though the Plan has not received a determination from the IRS, the Sponsor and the Plan's tax counsel believe that the Plan is designed and being operated in accordance with the applicable sections of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021 and 2020, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are no audits for any tax periods in progress and the Sponsor believes that the Plan is no longer subject to income tax examinations for years prior to 2018.

8. PLAN TERMINATION

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

9. INVESTMENT RISKS AND UNCERTINTIES

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

10. RECONCILIATION OF FORM 5500 TO THE FINANCIAL STATEMENTS

The following is a reconciliation of net assets available for benefits per Form 5500 to the financial statements as of December 31, 2021 and 2020:

	2021	2020
Net assets available for benefits per Form 5500	$ 5,984,495	$ 5,646,924
Deemed distributions	4,996	4,996
Refunds of excess contributions	-	(259)
Net assets available for benefits per financial statements	$ 5,989,491	$ 5,651,661

	2021
Net increase in net assets available for benefits per Form 5500	$ 337,571
Refunds of excess contributions	259
Net increase in net assets available for benefits per financial statements	$ 337,830

PRP WINE INTERNATIONAL 401(k) PLAN
EIN 36-3638805; PLAN #001
SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2021

Participant contributions transferred late to Plan	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and PTE 2002-51
	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	
$ 102,076	$ 102,076	$ -	$ -	$ -

Check here if late participant loan repayments are included: □

PRP WINE INTERNATIONAL 401(k) PLAN
EIN 36-3638805; PLAN #001
SCHEDULE H, LINE 4*i* – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Pooled separate accounts			
*	Voya Retirement Insurance Annuity	Voya Index Solution 2025 Portfolio Z	**	$ 1,482,832
*	Voya Retirement Insurance Annuity	Voya Index Solution 2035 Portfolio Z	**	843,852
	Vanguard	Vanguard 500 Index Fund Adm	**	491,127
*	Voya Retirement Insurance Annuity	Voya Large Cap Growth Port R6	**	385,515
*	Voya Retirement Insurance Annuity	Voya Index Solution Income Port Z	**	341,369
*	Voya Retirement Insurance Annuity	Voya Index Solution 2045 Portfolio Z	**	224,171
	Vanguard	Vanguard Mid-Cap Index Fund Adm	**	202,353
*	Voya Retirement Insurance Annuity	Voya Index Solution 2030 Portfolio Z	**	186,051
	Invesco	Invesco Diversified Dividend Fnd R6	**	181,386
	PGIM Funds (Prudential)	PGIM Total Return Bond Fd R6	**	169,143
*	Voya Retirement Insurance Annuity	Voya Index Solution 2055 Portfolio Z	**	144,145
	PIMCO	PIMCO Income Fund Inst	**	142,746
	Dimensional Fund Advisors	DFA U.S. Small Cap Portfolio Inst	**	124,032
	Vanguard	Vanguard Mid-Cap Value Index Fnd Adm	**	120,537
	Vanguard	Vanguard Sm-Cap Val Index Fnd Adm	**	110,793
	Eaton Vance	Eaton Vance-Atlanta Cap SMID-Cp F R6	**	91,977
	American Funds	American Funds Nw Prspctv R6	**	72,457
	American Funds	American Funds EuroPacific R6	**	66,460
	American Funds	American Funds Cap In Bld R6	**	47,156
*	Voya Retirement Insurance Annuity	Voya Index Solution 2050 Portfolio Z	**	31,303
	American Funds	American Funds New World R6	**	18,587
*	Voya Retirement Insurance Annuity	Voya Index Solution 2040 Portfolio Z	**	16,879
*	Voya Retirement Insurance Annuity	Voya Gov Money Mkt Fnd A (Hold Acct)	**	3,829
	AB High	AB High Income Fund Z	**	2,799
	Vanguard	Vanguard GNMA Fund Adm		1,438
*	Voya Retirement Insurance Annuity	Voya SmallCap Opportunities Prt R6	**	399
				5,503,336
	Fully benefit responsive investment contract			
*	Voya Retirement Insurance Annuity	Voya Fixed Account	**	411,235
	Participant loans			
*	Participant loans	Maturities from 2022 through 2026 interest at 4.25% to 6.50% per annum		74,920
				$ 5,989,491

* Indicates a party-in-interest to the Plan.

** Cost information omitted - not required for participant - directed funds.

Note: Information in the above schedule, except for participant loan information, was derived from schedules certified by Voya Retirement Insurance and Annuity Company.

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
PRP Wine International 401(k) Plan
EIN 36-3638805
Plan 001
As of December 31, 2021

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
	AB High Income Fund Z	Registered Investment Company		$2,799
	American Funds Cap Inc Bld R6	Registered Investment Company		$47,156
	American Funds EuroPacific R6	Registered Investment Company		$66,460
	American Funds New World R6	Registered Investment Company		$18,587
	American Funds Nw Prspctv R6	Registered Investment Company		$72,457
	DFA US Small Cap Portfolio Ins	Registered Investment Company		$124,032
	Eaton Vance Atl Cp SMIDCp F R6	Registered Investment Company		$91,977
	Invesco Divrsd Dividend Fd R6	Registered Investment Company		$181,386
	PGIM Total Return Bond Fund R6	Registered Investment Company		$169,143
	PIMCO Income Fund Ins	Registered Investment Company		$142,746
	Vangrd 500 Index Fund Adm	Registered Investment Company		$491,127
	Vangrd GNMA Fund Adm	Registered Investment Company		$1,438
	Vangrd Mid-Cap Index Fund Adm	Registered Investment Company		$202,353
	Vangrd Mid-Cap Vl Indx Fnd Adm	Registered Investment Company		$120,537
	Vangrd Sm-Cap Vl Index Fnd Adm	Registered Investment Company		$110,794
*	Voya Fixed Account	Insurance Company General Account		$411,235
*	Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		$3,829
*	Voya Index Solution 2025 P Z	Registered Investment Company		$1,482,832
*	Voya Index Solution 2030 P Z	Registered Investment Company		$186,051
*	Voya Index Solution 2035 P Z	Registered Investment Company		$843,852
*	Voya Index Solution 2040 P Z	Registered Investment Company		$16,879
*	Voya Index Solution 2045 P Z	Registered Investment Company		$224,171
*	Voya Index Solution 2050 P Z	Registered Investment Company		$31,303
*	Voya Index Solution 2055 P Z	Registered Investment Company		$144,145
*	Voya Index Solution Inc P Z	Registered Investment Company		$341,369
*	Voya Large Cap Growth Prt R6	Registered Investment Company		$385,515
*	Voya SmCp Opport Port R6	Registered Investment Company		$399
	Loan Fund	Participant Loans - Rates 4.25% - 6.50%		$69,924
	Total			$5,984,495

* denotes party-in-interest
Column (d) is not required as the Plan's investments are totally participant directed.

Rödl & Partner



PRP WINE INTERNATIONAL 401(K) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF DECEMBER 31, 2021 AND 2020
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT

PRP WINE INTERNATIONAL 401(k) PLAN
TABLE OF CONTENTS
DECEMBER 31, 2021 AND 2020

Page(s)

INDEPENDENT AUDITORS' REPORT 1-4

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS 5

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS 6

NOTES TO FINANCIAL STATEMENTS 7-11

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SCHEDULE H, LINE 4*i* – SCHEDULE OF ASSETS (HELD AT END OF YEAR) 13

All other schedules required by Section 2520.103-10 of 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 they are not applicable.

Rödl & Partner

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INDEPENDENT AUDITORS' REPORT

To the Trustees and Participants of

PRP Wine International 401(k) Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of PRP Wine International 401(k) 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 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's 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 audits 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 December 31, 2021 and 2020, 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

In our opinion, based on our audits and the procedures performed as described in the *Auditors' Responsibilities for the Audits of the Financial Statements* section:

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

Responsibilities of Management for the 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 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 conform with the Plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audits of the 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 are free from material misstatement, whether due to fraud or error and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance. Therefore, it 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these 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 Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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 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 Matter — Supplemental Schedules Required by ERISA
The supplemental schedules as of and for the year ended December 31, 2021 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits 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 are derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Rödl Langford de Koek LLP

Chicago, Illinois,
October 5, 2022.

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020
(In U.S. Dollars)

	2021	2020
ASSETS		
Investments, at fair value:		
Pooled separate accounts	$ 5,503,336	$ 5,010,179
Investment in fully benefit-responsive investment contract, at contract value	411,235	559,638
Total Investments	5,914,571	5,569,817
Receivables:		
Notes receivable from participants	74,920	82,103
Total assets	5,989,491	5,651,920
LIABILITIES		
Refunds of excess contributions	-	(259)
NET ASSETS AVAILABLE FOR BENEFITS	$ 5,989,491	$ 5,651,661

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

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2021
(In U.S. Dollars)

	2021
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net appreciation in fair value of investments	$ 697,209
Interest and dividends	4,254
Total investment income	701,463
Interest income on notes receivable from participants	3,955
Contributions:	
Participant contributions	202,245
Total additions to net assets	907,663
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	568,933
Administrative fees	900
Total deductions from net assets	569,833
NET INCREASE	337,830
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	5,651,661
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	$ 5,989,491

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

PRP WINE INTERNATIONAL 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

1. DESCRIPTION OF PLAN

The following description of PRP Wine International 401(k) 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 plan covering substantially all employees of PRP Wine International, Inc. (the "Sponsor"), PRP Wine, Inc., International Wine Markets, Inc., and PRP Wines of Massachusetts, Inc., collectively (the "Employers") who have at least 12 months of qualified service and are 21 years of age or older. The Plan became effective on January 1, 2005, and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Internal Revenue Code ("IRC").

Contributions
Eligible participants may contribute any percentage of compensation, on a pre-tax or after-tax basis, not to exceed the annual limit determined under the IRC. Participants may also make rollover contributions to the Plan from other qualified plans.

The Employers, at their sole discretion, may make matching contributions and/or profit-sharing contributions to the Plan on behalf of participants. Profit-sharing contributions are allocated amongst participants based upon the ratio that the participants' compensation for the Plan year bears to the total compensation for the Plan year of all participants. There were no discretionary matching or profit-sharing contributions made during the year ended December 31, 2021.

Investment options
The Plan's assets are held by Voya Retirement Insurance and Annuity Company (the "Custodian"), the custodian of the Plan's investment assets. Under this arrangement with the Custodian and upon enrollment in the Plan, a participant may direct their contributions in any whole percentage increments in any of the available funds. Participants may change their allocation to the various investment options at any time via the internet.

Participant accounts
Each participant's account is credited with (a) the participant's contributions, (b) the Employers contributions on behalf of the participant and (c) the earnings and losses of the participant's investments, and is charged with any expenses incurred as a result of transactions initiated by the participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting
Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Employers discretionary contributions and actual earnings thereon is based on years of qualifying service. A participant is 100% vested after 3 years of credited service.

Forfeited accounts
Forfeited non-vested accounts can be used to reduce Employers matching contributions or pay administrative expenses in the years following the Plan year in which the forfeiture occurs. There were no forfeitures during the year ended December 31, 2021 and no forfeitures were used to reduce contributions or pay administrative expenses. At December 31, 2021 and 2020, accumulated forfeitures available to reduce future contributions or to pay administrative expenses were $4,529 and $4,519, respectively.

Notes receivable from participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from 1 to 5 years, except for loans used to acquire a primary residence which can be repaid over a maximum of 30 years. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the plan

administrator. Principal and interest are paid ratably through periodic payroll deductions. A participant may only have one loan outstanding at a time. Interest rates on loans outstanding at December 31, 2021 and 2020, ranged from 4.25% to 6.50%.

Payment of benefits
Upon termination of employment, attainment of normal retirement age, or for reasons of death or disability, participants may request a lump sum distribution of their vested account. Participants still employed with the Sponsors may withdraw all or a portion of their account balance upon attainment of age 59½ or for reasons of a financial hardship, as allowed under the IRC. A participant whose vested account balance does not exceed $1,000 will receive a lump-sum distribution of the vested account balance immediately following termination.

Administrative fees
Fees related to the administration of notes receivable from participants and payments of benefits are changed directly to the participant's account and are included in administrative expenses.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting
The accompanying financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of estimates in financial statement preparation
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Payment of benefits
Benefits are recorded when paid.

Investment valuation and income recognition
Investments, except for fully benefit-responsive investment contracts, are stated 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. Interest is recorded when earned. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation in fair value of investments includes realized and unrealized gains and losses on those investments. See Note 5 for discussion of fair value measurements.

For fully benefit-responsive investment contracts, contract value, is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributed to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Notes receivable from participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based upon the Plan's provisions.

Expenses
Certain expenses incurred maintaining the Plan are paid directly by the Sponsor and are excluded from these financial statements. Investment-related expenses are included in net appreciation/depreciation of fair value of investments.

Subsequent events
The Sponsor has evaluated subsequent events through October 5, 2022, the date the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN (UNAUDITED)

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States 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 the Custodian, except for comparing such information to information included in the Plan's financial statements and supplemental schedules.

The following information included in the Plan's financial statements and supplemental schedules was prepared and certified as complete and accurate by the Custodian as of December 31, 2021 and 2020, and for the year ended December 31, 2021.

	2021	2020
Investments at fair value:		
Pooled separate accounts	$ 5,503,336	$ 5,010,179
Investment in fully benefit-responsive investment contract, at contract value	411,235	559,638
	$ 5,914,571	$ 5,569,817

Investment income:	2021
Net appreciation in fair value of investments	$ 697,209
Interest and dividends	4,254
	$ 701,463

4. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan holds a guaranteed investment contract (the "Contract") with the Custodian which is a fully benefit-responsive investment contract. The Custodian maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The Contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the Contract is fully benefit-responsive, contract value is the relevant measurement attribute for net assets available for benefits attributable to the Contract. Contract value, as reported to the Plan by the Custodian, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events may limit the ability of the Plan to transact at contract value with the issuer. Such events include but may not be limited to the following: 1) the complete or partial termination of the Plan, 2) the establishment of, or material change in, any plan investment fund, or 3) an amendment to the Plan or a change in the administration or operation of the Plan. The plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The Contract may be terminated by the Custodian upon the Plan's establishment, activation, or material change to any plan investment fund that the Custodian determines will prevent its ability to continue to operate the contract under the current terms. Termination of the Contract with the Custodian may result in the settlement of the outstanding balance at an amount that differs from contract value.

The Contract has a guaranteed minimum interest rate of 1%. Interest rates are adjusted annually.

5. FAIR VALUE MEASUREMENTS

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

Pooled separate accounts: Valued at the unit value of shares held by the Plan at year-end, as determined by the Custodian based on the net asset value ("NAV") of the underlying mutual funds. The NAV, as reported by the Custodian, is used as a practical expedient to estimate fair value. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Sponsor believes its valuation method is 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.

Under ASU No. 2015-07, since the pooled separate account's fair value is measured using NAV as a practical expedient, there is not a requirement to categorize and disclose the investments fair value hierarchy.

6. RELATED PARTY TRANSACTIONS

The Sponsor incurred costs on behalf of the Plan for insurance, custodial fees and accounting costs during the year ended December 31, 2021. The Sponsor also provides recordkeeping and administrative services to the Plan at no cost.

The Plan offers investments managed by the Custodian. Accordingly, transactions in these investments qualify as party-in-interest transactions.

7. TAX STATUS

The Plan utilizes a prototype plan document sponsored by the Custodian who was informed by the Internal Revenue Service ("IRS") by a letter dated September 1, 2014, that the plan, as amended, is designed and being operated in accordance with applicable sections of the IRC. Though the Plan has not received a determination from the IRS, the Sponsor and the Plan's tax counsel believe that the Plan is designed and being operated in accordance with the applicable sections of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021 and 2020, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are no audits for any tax periods in progress and the Sponsor believes that the Plan is no longer subject to income tax examinations for years prior to 2018.

8. PLAN TERMINATION

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

9. INVESTMENT RISKS AND UNCERTINTIES

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

10. RECONCILIATION OF FORM 5500 TO THE FINANCIAL STATEMENTS

The following is a reconciliation of net assets available for benefits per Form 5500 to the financial statements as of December 31, 2021 and 2020:

	2021	2020
Net assets available for benefits per Form 5500	$ 5,984,495	$ 5,646,924
Deemed distributions	4,996	4,996
Refunds of excess contributions	-	(259)
Net assets available for benefits per financial statements	$ 5,989,491	$ 5,651,661

	2021
Net increase in net assets available for benefits per Form 5500	$ 337,571
Refunds of excess contributions	259
Net increase in net assets available for benefits per financial statements	$ 337,830

PRP WINE INTERNATIONAL 401(k) PLAN
EIN 36-3638805; PLAN #001
SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2021

Participant contributions transferred late to Plan	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and PTE 2002-51
	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	
$ 102,076	$ 102,076	$ -	$ -	$ -

Check here if late participant loan repayments are included: □

PRP WINE INTERNATIONAL 401(k) PLAN
EIN 36-3638805; PLAN #001
SCHEDULE H, LINE 4*i* – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Pooled separate accounts			
*	Voya Retirement Insurance Annuity	Voya Index Solution 2025 Portfolio Z	**	$ 1,482,832
*	Voya Retirement Insurance Annuity	Voya Index Solution 2035 Portfolio Z	**	843,852
	Vanguard	Vanguard 500 Index Fund Adm	**	491,127
*	Voya Retirement Insurance Annuity	Voya Large Cap Growth Port R6	**	385,515
*	Voya Retirement Insurance Annuity	Voya Index Solution Income Port Z	**	341,369
*	Voya Retirement Insurance Annuity	Voya Index Solution 2045 Portfolio Z	**	224,171
	Vanguard	Vanguard Mid-Cap Index Fund Adm	**	202,353
*	Voya Retirement Insurance Annuity	Voya Index Solution 2030 Portfolio Z	**	186,051
	Invesco	Invesco Diversified Dividend Fnd R6	**	181,386
	PGIM Funds (Prudential)	PGIM Total Return Bond Fd R6	**	169,143
*	Voya Retirement Insurance Annuity	Voya Index Solution 2055 Portfolio Z	**	144,145
	PIMCO	PIMCO Income Fund Inst	**	142,746
	Dimensional Fund Advisors	DFA U.S. Small Cap Portfolio Inst	**	124,032
	Vanguard	Vanguard Mid-Cap Value Index Fnd Adm	**	120,537
	Vanguard	Vanguard Sm-Cap Val Index Fnd Adm	**	110,793
	Eaton Vance	Eaton Vance-Atlanta Cap SMID-Cp F R6	**	91,977
	American Funds	American Funds Nw Prspctv R6	**	72,457
	American Funds	American Funds EuroPacific R6	**	66,460
	American Funds	American Funds Cap In Bld R6	**	47,156
*	Voya Retirement Insurance Annuity	Voya Index Solution 2050 Portfolio Z	**	31,303
	American Funds	American Funds New World R6	**	18,587
*	Voya Retirement Insurance Annuity	Voya Index Solution 2040 Portfolio Z	**	16,879
*	Voya Retirement Insurance Annuity	Voya Gov Money Mkt Fnd A (Hold Acct)	**	3,829
	AB High	AB High Income Fund Z	**	2,799
	Vanguard	Vanguard GNMA Fund Adm		1,438
*	Voya Retirement Insurance Annuity	Voya SmallCap Opportunities Prt R6	**	399
				5,503,336
	Fully benefit responsive investment contract			
*	Voya Retirement Insurance Annuity	Voya Fixed Account	**	411,235
	Participant loans			
*	Participant loans	Maturities from 2022 through 2026 interest at 4.25% to 6.50% per annum		74,920
				$ 5,989,491

* Indicates a party-in-interest to the Plan.

** Cost information omitted - not required for participant - directed funds.

Note: Information in the above schedule, except for participant loan information, was derived from schedules certified by Voya Retirement Insurance and Annuity Company.

Rödl & Partner



PRP WINE INTERNATIONAL 401(K) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
AS OF DECEMBER 31, 2021 AND 2020
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT

PRP WINE INTERNATIONAL 401(k) PLAN
TABLE OF CONTENTS
DECEMBER 31, 2021 AND 2020

Page(s)

INDEPENDENT AUDITORS' REPORT 1-4

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS 5

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS 6

NOTES TO FINANCIAL STATEMENTS 7-11

SCHEDULE H, LINE 4*a* – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS 12

SCHEDULE H, LINE 4*i* – SCHEDULE OF ASSETS (HELD AT END OF YEAR) 13

All other schedules required by Section 2520.103-10 of 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 they are not applicable.

Rödl & Partner

Rödl Langford de Kock LLP
Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

To the Trustees and Participants of

PRP Wine International 401(k) Plan:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of PRP Wine International 401(k) 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 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's 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 audits 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 December 31, 2021 and 2020, 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

In our opinion, based on our audits and the procedures performed as described in the *Auditors' Responsibilities for the Audits of the Financial Statements* section:

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

Responsibilities of Management for the 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 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 conform with the Plan's provisions, including maintaining sufficient records with respect to each of the participants to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audits of the 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 are free from material misstatement, whether due to fraud or error and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance. Therefore, it 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these 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 Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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 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 Matter — Supplemental Schedules Required by ERISA
The supplemental schedules as of and for the year ended December 31, 2021 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits 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 are derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Rödl Langford de Koek LLP

Chicago, Illinois,
October 5, 2022.

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020
(In U.S. Dollars)

	2021	2020
ASSETS		
Investments, at fair value:		
Pooled separate accounts	$ 5,503,336	$ 5,010,179
Investment in fully benefit-responsive investment contract, at contract value	411,235	559,638
Total Investments	5,914,571	5,569,817
Receivables:		
Notes receivable from participants	74,920	82,103
Total assets	5,989,491	5,651,920
LIABILITIES		
Refunds of excess contributions	-	(259)
NET ASSETS AVAILABLE FOR BENEFITS	$ 5,989,491	$ 5,651,661

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

PRP WINE INTERNATIONAL 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2021
(In U.S. Dollars)

	2021
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Investment income:	
Net appreciation in fair value of investments	$ 697,209
Interest and dividends	4,254
Total investment income	701,463
Interest income on notes receivable from participants	3,955
Contributions:	
Participant contributions	202,245
Total additions to net assets	907,663
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Benefits paid to participants	568,933
Administrative fees	900
Total deductions from net assets	569,833
NET INCREASE	337,830
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	5,651,661
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	$ 5,989,491

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

PRP WINE INTERNATIONAL 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

1. DESCRIPTION OF PLAN

The following description of PRP Wine International 401(k) 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 plan covering substantially all employees of PRP Wine International, Inc. (the "Sponsor"), PRP Wine, Inc., International Wine Markets, Inc., and PRP Wines of Massachusetts, Inc., collectively (the "Employers") who have at least 12 months of qualified service and are 21 years of age or older. The Plan became effective on January 1, 2005, and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), and Internal Revenue Code ("IRC").

Contributions
Eligible participants may contribute any percentage of compensation, on a pre-tax or after-tax basis, not to exceed the annual limit determined under the IRC. Participants may also make rollover contributions to the Plan from other qualified plans.

The Employers, at their sole discretion, may make matching contributions and/or profit-sharing contributions to the Plan on behalf of participants. Profit-sharing contributions are allocated amongst participants based upon the ratio that the participants' compensation for the Plan year bears to the total compensation for the Plan year of all participants. There were no discretionary matching or profit-sharing contributions made during the year ended December 31, 2021.

Investment options
The Plan's assets are held by Voya Retirement Insurance and Annuity Company (the "Custodian"), the custodian of the Plan's investment assets. Under this arrangement with the Custodian and upon enrollment in the Plan, a participant may direct their contributions in any whole percentage increments in any of the available funds. Participants may change their allocation to the various investment options at any time via the internet.

Participant accounts
Each participant's account is credited with (a) the participant's contributions, (b) the Employers contributions on behalf of the participant and (c) the earnings and losses of the participant's investments, and is charged with any expenses incurred as a result of transactions initiated by the participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting
Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Employers discretionary contributions and actual earnings thereon is based on years of qualifying service. A participant is 100% vested after 3 years of credited service.

Forfeited accounts
Forfeited non-vested accounts can be used to reduce Employers matching contributions or pay administrative expenses in the years following the Plan year in which the forfeiture occurs. There were no forfeitures during the year ended December 31, 2021 and no forfeitures were used to reduce contributions or pay administrative expenses. At December 31, 2021 and 2020, accumulated forfeitures available to reduce future contributions or to pay administrative expenses were $4,529 and $4,519, respectively.

Notes receivable from participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum amount equal to the lesser of $50,000 or 50% of their vested account balance. Loan terms range from 1 to 5 years, except for loans used to acquire a primary residence which can be repaid over a maximum of 30 years. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the plan

administrator. Principal and interest are paid ratably through periodic payroll deductions. A participant may only have one loan outstanding at a time. Interest rates on loans outstanding at December 31, 2021 and 2020, ranged from 4.25% to 6.50%.

Payment of benefits
Upon termination of employment, attainment of normal retirement age, or for reasons of death or disability, participants may request a lump sum distribution of their vested account. Participants still employed with the Sponsors may withdraw all or a portion of their account balance upon attainment of age 59½ or for reasons of a financial hardship, as allowed under the IRC. A participant whose vested account balance does not exceed $1,000 will receive a lump-sum distribution of the vested account balance immediately following termination.

Administrative fees
Fees related to the administration of notes receivable from participants and payments of benefits are changed directly to the participant's account and are included in administrative expenses.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting
The accompanying financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of estimates in financial statement preparation
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Payment of benefits
Benefits are recorded when paid.

Investment valuation and income recognition
Investments, except for fully benefit-responsive investment contracts, are stated 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. Interest is recorded when earned. Dividends are recorded on the ex-dividend date. Net appreciation/depreciation in fair value of investments includes realized and unrealized gains and losses on those investments. See Note 5 for discussion of fair value measurements.

For fully benefit-responsive investment contracts, contract value, is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributed to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

Notes receivable from participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based upon the Plan's provisions.

Expenses
Certain expenses incurred maintaining the Plan are paid directly by the Sponsor and are excluded from these financial statements. Investment-related expenses are included in net appreciation/depreciation of fair value of investments.

Subsequent events
The Sponsor has evaluated subsequent events through October 5, 2022, the date the financial statements were available to be issued.

3. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN (UNAUDITED)

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States 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 the Custodian, except for comparing such information to information included in the Plan's financial statements and supplemental schedules.

The following information included in the Plan's financial statements and supplemental schedules was prepared and certified as complete and accurate by the Custodian as of December 31, 2021 and 2020, and for the year ended December 31, 2021.

	2021	2020
Investments at fair value:		
Pooled separate accounts	$ 5,503,336	$ 5,010,179
Investment in fully benefit-responsive investment contract, at contract value	411,235	559,638
	$ 5,914,571	$ 5,569,817

Investment income:	2021
Net appreciation in fair value of investments	$ 697,209
Interest and dividends	4,254
	$ 701,463

4. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan holds a guaranteed investment contract (the "Contract") with the Custodian which is a fully benefit-responsive investment contract. The Custodian maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The Contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the Contract is fully benefit-responsive, contract value is the relevant measurement attribute for net assets available for benefits attributable to the Contract. Contract value, as reported to the Plan by the Custodian, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain events may limit the ability of the Plan to transact at contract value with the issuer. Such events include but may not be limited to the following: 1) the complete or partial termination of the Plan, 2) the establishment of, or material change in, any plan investment fund, or 3) an amendment to the Plan or a change in the administration or operation of the Plan. The plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The Contract may be terminated by the Custodian upon the Plan's establishment, activation, or material change to any plan investment fund that the Custodian determines will prevent its ability to continue to operate the contract under the current terms. Termination of the Contract with the Custodian may result in the settlement of the outstanding balance at an amount that differs from contract value.

The Contract has a guaranteed minimum interest rate of 1%. Interest rates are adjusted annually.

5. FAIR VALUE MEASUREMENTS

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

Pooled separate accounts: Valued at the unit value of shares held by the Plan at year-end, as determined by the Custodian based on the net asset value ("NAV") of the underlying mutual funds. The NAV, as reported by the Custodian, is used as a practical expedient to estimate fair value. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Sponsor believes its valuation method is 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.

Under ASU No. 2015-07, since the pooled separate account's fair value is measured using NAV as a practical expedient, there is not a requirement to categorize and disclose the investments fair value hierarchy.

6. RELATED PARTY TRANSACTIONS

The Sponsor incurred costs on behalf of the Plan for insurance, custodial fees and accounting costs during the year ended December 31, 2021. The Sponsor also provides recordkeeping and administrative services to the Plan at no cost.

The Plan offers investments managed by the Custodian. Accordingly, transactions in these investments qualify as party-in-interest transactions.

7. TAX STATUS

The Plan utilizes a prototype plan document sponsored by the Custodian who was informed by the Internal Revenue Service ("IRS") by a letter dated September 1, 2014, that the plan, as amended, is designed and being operated in accordance with applicable sections of the IRC. Though the Plan has not received a determination from the IRS, the Sponsor and the Plan's tax counsel believe that the Plan is designed and being operated in accordance with the applicable sections of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021 and 2020, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are no audits for any tax periods in progress and the Sponsor believes that the Plan is no longer subject to income tax examinations for years prior to 2018.

8. PLAN TERMINATION

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

9. INVESTMENT RISKS AND UNCERTINTIES

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

10. RECONCILIATION OF FORM 5500 TO THE FINANCIAL STATEMENTS

The following is a reconciliation of net assets available for benefits per Form 5500 to the financial statements as of December 31, 2021 and 2020:

	2021	2020
Net assets available for benefits per Form 5500	$ 5,984,495	$ 5,646,924
Deemed distributions	4,996	4,996
Refunds of excess contributions	-	(259)
Net assets available for benefits per financial statements	$ 5,989,491	$ 5,651,661

	2021
Net increase in net assets available for benefits per Form 5500	$ 337,571
Refunds of excess contributions	259
Net increase in net assets available for benefits per financial statements	$ 337,830

PRP WINE INTERNATIONAL 401(k) PLAN
EIN 36-3638805; PLAN #001
SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2021

Participant contributions transferred late to Plan	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and PTE 2002-51
	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	
$ 102,076	$ 102,076	$ -	$ -	$ -

Check here if late participant loan repayments are included: □

PRP WINE INTERNATIONAL 401(k) PLAN
EIN 36-3638805; PLAN #001
SCHEDULE H, LINE 4*i* – SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2021

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Pooled separate accounts			
*	Voya Retirement Insurance Annuity	Voya Index Solution 2025 Portfolio Z	**	$ 1,482,832
*	Voya Retirement Insurance Annuity	Voya Index Solution 2035 Portfolio Z	**	843,852
	Vanguard	Vanguard 500 Index Fund Adm	**	491,127
*	Voya Retirement Insurance Annuity	Voya Large Cap Growth Port R6	**	385,515
*	Voya Retirement Insurance Annuity	Voya Index Solution Income Port Z	**	341,369
*	Voya Retirement Insurance Annuity	Voya Index Solution 2045 Portfolio Z	**	224,171
	Vanguard	Vanguard Mid-Cap Index Fund Adm	**	202,353
*	Voya Retirement Insurance Annuity	Voya Index Solution 2030 Portfolio Z	**	186,051
	Invesco	Invesco Diversified Dividend Fnd R6	**	181,386
	PGIM Funds (Prudential)	PGIM Total Return Bond Fd R6	**	169,143
*	Voya Retirement Insurance Annuity	Voya Index Solution 2055 Portfolio Z	**	144,145
	PIMCO	PIMCO Income Fund Inst	**	142,746
	Dimensional Fund Advisors	DFA U.S. Small Cap Portfolio Inst	**	124,032
	Vanguard	Vanguard Mid-Cap Value Index Fnd Adm	**	120,537
	Vanguard	Vanguard Sm-Cap Val Index Fnd Adm	**	110,793
	Eaton Vance	Eaton Vance-Atlanta Cap SMID-Cp F R6	**	91,977
	American Funds	American Funds Nw Prspctv R6	**	72,457
	American Funds	American Funds EuroPacific R6	**	66,460
	American Funds	American Funds Cap In Bld R6	**	47,156
*	Voya Retirement Insurance Annuity	Voya Index Solution 2050 Portfolio Z	**	31,303
	American Funds	American Funds New World R6	**	18,587
*	Voya Retirement Insurance Annuity	Voya Index Solution 2040 Portfolio Z	**	16,879
*	Voya Retirement Insurance Annuity	Voya Gov Money Mkt Fnd A (Hold Acct)	**	3,829
	AB High	AB High Income Fund Z	**	2,799
	Vanguard	Vanguard GNMA Fund Adm		1,438
*	Voya Retirement Insurance Annuity	Voya SmallCap Opportunities Prt R6	**	399
				5,503,336
	Fully benefit responsive investment contract			
*	Voya Retirement Insurance Annuity	Voya Fixed Account	**	411,235
	Participant loans			
*	Participant loans	Maturities from 2022 through 2026 interest at 4.25% to 6.50% per annum		74,920
				$ 5,989,491

* Indicates a party-in-interest to the Plan.

** Cost information omitted - not required for participant - directed funds.

Note: Information in the above schedule, except for participant loan information, was derived from schedules certified by Voya Retirement Insurance and Annuity Company.