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.)
- [X] 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:
- [X] 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
EOS RESOURCING INC 401(K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2019

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)
EOS RESOURCING INC

30996 SANTANA ST
HAYWARD, CA 94544

2b Employer Identification Number (EIN) 83-1750982

2c Plan Sponsor's telephone number 408-907-9145

2d Business code (see instructions) 541990

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.	10/11/2022	BRENDAN MCARDLE
	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**	182
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)**	164
a(2) Total number of active participants at the end of the plan year	**6a(2)**	224
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	43
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	267
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	267
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	177
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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[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)	[ ]	0	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[ ]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	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	**B** Three-digit plan number (PN) ▶
EOS RESOURCING INC 401(K) PROFIT SHARING PLAN & TRUST	001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
EOS RESOURCING INC	83-1750982

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

PAYCHEX SECURITIES CORPORATION
225 KENNETH DRIVE
ROCHESTER, NY 14623

16-1486352

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

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

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

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

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

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

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

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

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

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

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

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)

PAYCHEX, INC.

911 PANORAMA TRAIL S
ROCHESTER, NY 14625

16-1124166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORDKEEPER	7281	Yes [ ] No [X]	Yes [ ] No [X]		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 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
EOS RESOURCING INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EOS RESOURCING INC

D Employer Identification Number (EIN)
83-1750982

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	228571	322195
(2) Participant contributions	1b(2)	23432	38520
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	105424
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	4970	45554
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	883502	1918244
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	
	(2) Employer real property	1d(2)	0	
e	Buildings and other property used in plan operation	1e	0	
f	Total assets (add all amounts in lines 1a through 1e)	1f	1140475	2429937
	Liabilities			
g	Benefit claims payable	1g	5201	
h	Operating payables	1h	0	
i	Acquisition indebtedness	1i	0	
j	Other liabilities	1j	0	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	5201	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1135274	2429937

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)	322195	
	(B) Participants	2a(1)(B)	900493	
	(C) Others (including rollovers)	2a(1)(C)	75933	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1298621
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	9	
	(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)	1488	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1497
	(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)	149876	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		149876
	(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		23556
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1473550
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	165579	
(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)		165579
f Corrective distributions (see instructions)	2f		6027
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	7281	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		7281
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		178887
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1294663
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: PKF SAN DIEGO, LLP **(2)** EIN: 81-3391684

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	

			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		1000000
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**		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2021

This Form is Open to Public Inspection.

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

A Name of plan
EOS RESOURCING INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EOS RESOURCING INC

D Employer Identification Number (EIN)
83-1750982

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): 16-1470238

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 _____

EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust

INDEPENDENT AUDITORS' REPORT
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE

December 31, 2021



EOS RESOURCING INC 401(K) PROFIT SHARING PLAN AND TRUST

TABLE OF CONTENTS

Page

INDEPENDENT AUDITORS' REPORT 1-2

FINANCIAL STATEMENTS:

Statements of Net Assets Available for Benefits as of December 31, 2021 and 2020 3

Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2021 4

Notes to Financial Statements 5-11

SUPPLEMENTAL SCHEDULE:

Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) 12

INDEPENDENT AUDITORS' REPORT

To the Management of the
EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust

Disclaimer of Opinion

We were engaged to audit the accompanying financial statements of EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974. 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.

We do not express an opinion on the financial statements of EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust referred to in the first paragraph. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

The Plan's assets are combined with other plans managed by Paychex, Inc. and then invested into mutual funds and a money market fund of Fidelity Investments. All of the investment balances as of December 31, and 2021 and 2020, investment activity and investment income for the year ended December 31, 2021, were provided by Paychex, Inc. However, the Plan Administrator was unable to obtain a certification as to the completeness and accuracy of the Plan's investments nor was there the ability to perform audit procedures on investments. Accordingly, investments, investment income and the activity therein, have not been certified or audited.

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.

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 EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust 's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

2020 Camino del Rio North, Suite 500, San Diego, CA 92108
T: (619) 238 1040 **F:** (619) 237 5177 **E:** info@pkfsandiego.com **W:** www.pkfsandiego.com

PKF San Diego, LLP is a member firm of the PKF International Limited and Allinial Global families of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust's financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are required to be independent of EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits.

Supplemental Schedule Required by ERISA

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4(i) - Schedule of Assets (Held at Year End) as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

PKF San Diego, LLP

San Diego, California
October 7, 2022

PKF San Diego, LLP

EOS RESOURCING INC 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020

	2021	2020
ASSETS		
Investments, at fair value:		
Pooled separate accounts	$ 2,023,668	$ 883,502
Total investments	2,023,668	883,502
Receivables:		
Participant contributions	38,520	23,432
Employer contributions	322,195	228,571
Notes receivable from participants	45,554	4,970
Total receivables	406,269	256,973
Total assets	2,429,937	1,140,475
LIABILITIES		
Excess contributions payable	-	(5,201)
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,429,937	$ 1,135,274

See the accompanying Independent Auditors' Report and notes to the financial statements.

EOS RESOURCING INC 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2021

ADDITIONS:	
Investment income:	
Net appreciation in fair value of investments	$ 23,556
Interest and other income	1,497
Dividends	149,876
Total investment income	174,929
Contributions:	
Participant	900,493
Employer	322,195
Rollover	75,933
Total contributions	1,298,621
Total additions	1,473,550
DEDUCTIONS:	
Benefits paid to participants	(171,606)
Administrative expenses	(7,281)
Total deductions	(178,887)
Net increase in net assets available for benefits	1,294,663
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	1,135,274
End of year	$ 2,429,937

See the accompanying Independent Auditors' Report and notes to the financial statements.

Note 1 – Plan Description

Description of the Plan

The following description of the EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan's sponsor is EOS Resourcing Inc (the "Company" or the "Employer").

General

The Plan, originally effective January 1, 2019, was most recently amended and restated effective on January 16, 2020. The Plan is a defined contribution plan covering all eligible employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Eligibility

The Plan covers employees who are age 16 or older and employees can enter the Plan on the first day of the Plan month following eligibility.

Participant Contributions

The 401(k) salary deferral option allows employees to defer a portion of their salaries (pre-tax or Roth) through contributions to the Plan. Participants may elect to defer up to 92% of their Plan year compensation each year up to the maximum amount permitted under the Internal Revenue Code (the "Code") ($19,500 in 2021). Participants who have attained age 50 before the end of a calendar year are eligible to make catch-up contributions ($6,500 in 2021).

Rollover Contributions

The Plan allows for participants in a former employer’s qualified plan to contribute direct rollovers to the Plan.

Employer Matching Contributions

The Plan also allows for the Employer to make matching contributions to eligible participants. For the year ended December 31, 2021, the Employer made matching contributions of $322,195. The contributions were funded in 2022.

Employer Profit Sharing Contributions

The Plan allows for the Employer to make profit sharing contributions. The Employer can make a discretionary contribution annually which is allocated to each participant's account based on the percentage of their annual compensation to total Company compensation. The participant must be an employee on the last day of the Plan year to be eligible for the profit sharing contribution. There were no profit sharing contributions made to the Plan for the year ended December 31, 2021.

Note 1 – Plan Description (continued)

Participant Accounts

Each participant's account is credited with participants' contributions, Employer contributions and allocations of Plan earnings or losses (net of administrative fees). Allocations are based on participant earnings or losses or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their contributions into various investment options offered by the Plan.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Participants are immediately 100% vested in all Employer matching contributions. Vesting in the Employer's profit sharing contribution portion of their accounts is based on years of continuous service. The participant vesting schedule for the Employer's profit sharing contributions is as follows:

Years of Service	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Participants become 100% vested in Employer profit sharing contributions upon reaching retirement age, death, or disability.

Forfeitures

Any participant who terminates employment prior to the normal retirement date for reasons other than death or disability, forfeits all non-vested Employer contributions. Forfeitures of non-vested participant accounts can be used to first reduce Plan expenses and then to reduce future Employer contributions. There were no forfeitures during the year ended December 31, 2021. There was no forfeiture balance at December 31, 2021 and 2020.

Notes Receivable from Participants

The Plan allows for participant loans. Participants may borrow from their accounts the lesser of a) $50,000, reduced by the highest outstanding note balance during the prior year, or b) 50% of their vested account balance, subject to a $1,000 minimum. Notes are secured by the vested balance in the participant's account. Participants may have only one note outstanding at a time.

Note payments are made through payroll deductions over periods up to five years, unless the note is used to acquire a principal residence, in which case the maximum repayment period may be longer than five years. Notes bear interest at the prime rate plus 1% per annum, fixed at inception of the note. As of December 31, 2021 and 2020, the interest rate on outstanding participant loans was 4.25%.

Note 1 – Plan Description (continued)

Excess Contributions Payable

Amounts payable to participants in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2020 excess contributions to the applicable participants in 2021.

Benefits Paid to Participants

Upon disability, retirement, termination, death, hardship, or retirement age, participants may elect to receive a distribution of their account in a lump sum, or defer distribution if the account exceeds $5,000. However, if such a participant's vested account balance is less than $5,000, the Plan Administrator may automatically distribute a participant's vested account balance without consent, unless the participant elects otherwise.

Participants may withdraw their vested contributions in the event of hardship as defined in the Plan agreement.

Coronavirus Aid, Relief, and Economic Security Act

The Plan has implemented certain requirements by the Coronavirus Aid, Relief, and Economic Security Act (the "Cares Act") and the Setting Every Community Up for Retirement Enhancement Act of 2019 (the "Secure Act"), which laws change the Plan to, among others, allow certain eligible individuals to receive coronavirus-related relief for loan repayment, suspend required minimum distributions, and delay the commencement date for required minimum distributions. Written amendments to the Plan to reflect these operational changes will be adopted at a later date in accordance with applicable law and IRS guidance.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 – Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition

Pooled Separate accounts are reported at their net asset value per share which is deemed to be 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. See Notes 3 and 4 for discussion of investments and fair value measurements. Interest income is recorded on the accrual basis. Dividends (if declared) are recorded on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold during the year as well as held at year end.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued, but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. If a participant does not make note repayments and the Employer considers the note to be in default, the note balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document. As of December 31, 2021 and 2020, no allowance for credit losses has been recorded.

Payment of Benefits

Benefits are recorded when paid. There were no benefits payable as of December 31, 2021 and 2020.

Administrative Expenses

The Company pays expenses incurred for the administration and operation of the Plan. Other administrative fees associated with distributions and loans are paid by the participants. For the year ended December 31, 2021, administrative expenses paid by the Plan were $7,281.

Note 3 – Disclaimer of Audit Opinion on Investments and Investment Activity

The Plan’s assets are combined with other plans managed by Paychex, Inc. (the “Custodian”), and then invested into mutual funds and a money market fund of Fidelity Investments. All of the investment balances as of December 31, 2021 and 2020, investment activity and investment income for the year ended December 31, 2021, and the information in the supplemental schedule of assets (held at year end) as of December 31, 2021, were provided by Paychex, Inc. However, the Plan Administrator was unable to obtain a certification as to the completeness and accuracy of the Plan’s investments nor was there the ability to perform audit procedures on investments. Accordingly, investments, investment income and the activity therein, have not been certified or audited.

Note 4 – Fair Value Measurements

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

- Level 1 - Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

- Level 2 - Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:
  - Quoted prices for similar assets and liabilities in active markets
  - Quoted prices for identical or similar assets or liabilities in markets that are not active
  - Observable inputs other than quoted prices that are used in the valuation of the asset or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals)
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means

- Level 3 - Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumptions about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

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

The following is a description of the valuation methods used for assets measured at fair value. There have been no changes in the fair value methodology used at December 31, 2021 and 2020.

> *Pooled Separate Accounts* – the Plan's assets are combined with assets of other plans by Paychex, Inc. and then invested into mutual funds and a money market fund of Fidelity Investments. The value of the Plan's investments are stated at the value provided by Paychex, Inc., and thus, such investments are deemed to be pooled separate accounts. The Plan's investments in pooled separate accounts are valued at net asset value which are exempt from the requirement to categorize within the fair value hierarchy in accordance with Accounting Standards Update No. 2015-07, *Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. The pooled separate accounts have no unfunded commitments, withdrawal restrictions, redemption notice requirements or other redemption restrictions. The funds may be redeemed daily.

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

Note 5 – Party-In-Interest Transactions

Plan investments are held by Paychex Securities Corporation, an affiliate of Paychex, Inc., (together "Paychex"). Paychex is the Custodian of the Plan and therefore, these transactions qualify as exempt party-in-interest transactions.

Note 6 – Plan Termination

Although it has not expressed any intent to do so, the Employer has the right to terminate the Plan and discontinue its contributions at any time, subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their Employer contribution accounts. In the event of Plan termination, all amounts credited to accounts of participants shall be paid to each participant in accordance with the Plan agreement.

Note 7 – Income Tax Status

The Plan utilizes a Defined Contribution Volume Submitter Plan of Paychex, Inc. Paychex, Inc. obtained an advisory letter, in which the IRS stated that the document is designed and in compliance with the applicable requirements of the Code. Although the document has been amended and restated since receiving this determination letter, the Plan Administrator, the Plan's trustee believe the Plan is designed and currently operating in compliance with the applicable requirements of the Code; and therefore, believe that the Plan is qualified and the related trust is tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021 and 2020, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. All tax years are subject to income tax examinations.

Note 8 – Risks and Uncertainties

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

Note 9 – Subsequent Events

In 2022, Plan management entered into an agreement with Fidelity Management Trust Company ("Fidelity") to become the Plan's third party administrator. Effective December 1, 2022, the Plan assets will be moved from Paychex, Inc. to Fidelity.

Note 9 – Subsequent Events (continued)

The Plan Administrator has evaluated subsequent events, as defined by Financial Accounting Standards Board Accounting Standards Codification 855, *Subsequent Events*, through the date that the financial statements were available to be issued on October 7, 2022.

SUPPLEMENTAL SCHEDULE

EOS RESOURCING INC 401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2021

Plan Sponsor: EOS Resourcing Inc
EIN: 83-1750982
PLAN #: 001

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	Paychex Securities Corporation Pooled Separate Accounts:			
*	Fidelity Advisor Freedom 2035 M	Pooled Separate Account	**	$ 93,102
*	Fidelity Advisor Strategic Income M	Pooled Separate Account	**	4,854
*	Fidelity Advisor Freedom 2015 M	Pooled Separate Account	**	2,668
*	Fidelity Advisor Growth Opportunity M	Pooled Separate Account	**	44,078
*	Fidelity Advisor Limited Term Bond M	Pooled Separate Account	**	5,015
*	Fidelity Advisor Freedom Income M	Pooled Separate Account	**	3,661
*	Fidelity Advisor Small Cap M	Pooled Separate Account	**	4,718
*	Fidelity Advisor Overseas M	Pooled Separate Account	**	8,622
*	Fidelity Advisor Freedom 2005 M	Pooled Separate Account	**	3,096
*	Fidelity Advisor Freedom 2010 M	Pooled Separate Account	**	2,367
*	Fidelity Advisor Freedom 2020 M	Pooled Separate Account	**	37,158
*	Fidelity Advisor Freedom 2040 M	Pooled Separate Account	**	113,818
*	Fidelity Advisor Equity Growth M	Pooled Separate Account	**	28,618
*	Fidelity Advisor Strategic Dividend & Income M	Pooled Separate Account	**	13,359
*	Fidelity Advisor Freedom 2050 M	Pooled Separate Account	**	380,968
*	Fidelity Advisor Balanced M	Pooled Separate Account	**	57,347
*	Fidelity Advisor New Insights M	Pooled Separate Account	**	17,715
*	Fidelity Advisor Dividend Growth M	Pooled Separate Account	**	21,224
*	Fidelity Advisor Freedom 2045 M	Pooled Separate Account	**	203,254
*	Fidelity Advisor Freedom 2030 M	Pooled Separate Account	**	63,028
*	Fidelity Advisor Freedom 2055 M	Pooled Separate Account	**	441,164
*	Fidelity Advisor Mid Cap II M	Pooled Separate Account	**	26,552
*	Fidelity Advisor Total Bond M	Pooled Separate Account	**	5,223
*	Fidelity Advisor Equity Inc M	Pooled Separate Account	**	7,191
*	Fidelity Advisor Freedom 2025 M	Pooled Separate Account	**	101,351
*	Fidelity Advisor Government Income M	Pooled Separate Account	**	7,973
*	Fidelity Advisor Freedom 2060 M	Pooled Separate Account	**	220,100
*	Fidelity Government Money Market Daily	Pooled Separate Account	**	105,427
*	Fidelity Advisor Freedom 2065	Pooled Separate Account	**	17
	Total Pooled Separate Accounts			2,023,668
*	Participant loans	Interest at 4.25%	-0-	45,554
	Total assets held for investment purposes			$ 2,069,222

* Party-In-Interest to the Plan
** The cost of participant-directed investments is not required

See Independent Auditors' Report

EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust

INDEPENDENT AUDITORS' REPORT
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE

December 31, 2021



EOS RESOURCING INC 401(K) PROFIT SHARING PLAN AND TRUST

TABLE OF CONTENTS

Page

INDEPENDENT AUDITORS' REPORT 1-2

FINANCIAL STATEMENTS:

Statements of Net Assets Available for Benefits as of December 31, 2021 and 2020 3

Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2021 4

Notes to Financial Statements 5-11

SUPPLEMENTAL SCHEDULE:

Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) 12

INDEPENDENT AUDITORS' REPORT

To the Management of the
EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust

Disclaimer of Opinion

We were engaged to audit the accompanying financial statements of EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974. 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.

We do not express an opinion on the financial statements of EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust referred to in the first paragraph. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

Basis for Disclaimer of Opinion

The Plan's assets are combined with other plans managed by Paychex, Inc. and then invested into mutual funds and a money market fund of Fidelity Investments. All of the investment balances as of December 31, and 2021 and 2020, investment activity and investment income for the year ended December 31, 2021, were provided by Paychex, Inc. However, the Plan Administrator was unable to obtain a certification as to the completeness and accuracy of the Plan's investments nor was there the ability to perform audit procedures on investments. Accordingly, investments, investment income and the activity therein, have not been certified or audited.

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.

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 EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust 's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

2020 Camino del Rio North, Suite 500, San Diego, CA 92108
T: (619) 238 1040 **F:** (619) 237 5177 **E:** info@pkfsandiego.com **W:** www.pkfsandiego.com

PKF San Diego, LLP is a member firm of the PKF International Limited and Allinial Global families of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust's financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are required to be independent of EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits.

Supplemental Schedule Required by ERISA

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Line 4(i) - Schedule of Assets (Held at Year End) as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

PKF San Diego, LLP

San Diego, California
October 7, 2022

PKF San Diego, LLP

EOS RESOURCING INC 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020

	2021	2020
ASSETS		
Investments, at fair value:		
Pooled separate accounts	$ 2,023,668	$ 883,502
Total investments	2,023,668	883,502
Receivables:		
Participant contributions	38,520	23,432
Employer contributions	322,195	228,571
Notes receivable from participants	45,554	4,970
Total receivables	406,269	256,973
Total assets	2,429,937	1,140,475
LIABILITIES		
Excess contributions payable	-	(5,201)
NET ASSETS AVAILABLE FOR BENEFITS	$ 2,429,937	$ 1,135,274

See the accompanying Independent Auditors' Report and notes to the financial statements.

EOS RESOURCING INC 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2021

ADDITIONS:	
Investment income:	
Net appreciation in fair value of investments	$ 23,556
Interest and other income	1,497
Dividends	149,876
Total investment income	174,929
Contributions:	
Participant	900,493
Employer	322,195
Rollover	75,933
Total contributions	1,298,621
Total additions	1,473,550
DEDUCTIONS:	
Benefits paid to participants	(171,606)
Administrative expenses	(7,281)
Total deductions	(178,887)
Net increase in net assets available for benefits	1,294,663
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of year	1,135,274
End of year	$ 2,429,937

See the accompanying Independent Auditors' Report and notes to the financial statements.

Note 1 – Plan Description

Description of the Plan

The following description of the EOS Resourcing Inc 401(k) Profit Sharing Plan and Trust (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan's sponsor is EOS Resourcing Inc (the "Company" or the "Employer").

General

The Plan, originally effective January 1, 2019, was most recently amended and restated effective on January 16, 2020. The Plan is a defined contribution plan covering all eligible employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Eligibility

The Plan covers employees who are age 16 or older and employees can enter the Plan on the first day of the Plan month following eligibility.

Participant Contributions

The 401(k) salary deferral option allows employees to defer a portion of their salaries (pre-tax or Roth) through contributions to the Plan. Participants may elect to defer up to 92% of their Plan year compensation each year up to the maximum amount permitted under the Internal Revenue Code (the "Code") ($19,500 in 2021). Participants who have attained age 50 before the end of a calendar year are eligible to make catch-up contributions ($6,500 in 2021).

Rollover Contributions

The Plan allows for participants in a former employer’s qualified plan to contribute direct rollovers to the Plan.

Employer Matching Contributions

The Plan also allows for the Employer to make matching contributions to eligible participants. For the year ended December 31, 2021, the Employer made matching contributions of $322,195. The contributions were funded in 2022.

Employer Profit Sharing Contributions

The Plan allows for the Employer to make profit sharing contributions. The Employer can make a discretionary contribution annually which is allocated to each participant's account based on the percentage of their annual compensation to total Company compensation. The participant must be an employee on the last day of the Plan year to be eligible for the profit sharing contribution. There were no profit sharing contributions made to the Plan for the year ended December 31, 2021.

Note 1 – Plan Description (continued)

Participant Accounts

Each participant's account is credited with participants' contributions, Employer contributions and allocations of Plan earnings or losses (net of administrative fees). Allocations are based on participant earnings or losses or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their contributions into various investment options offered by the Plan.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Participants are immediately 100% vested in all Employer matching contributions. Vesting in the Employer's profit sharing contribution portion of their accounts is based on years of continuous service. The participant vesting schedule for the Employer's profit sharing contributions is as follows:

Years of Service	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Participants become 100% vested in Employer profit sharing contributions upon reaching retirement age, death, or disability.

Forfeitures

Any participant who terminates employment prior to the normal retirement date for reasons other than death or disability, forfeits all non-vested Employer contributions. Forfeitures of non-vested participant accounts can be used to first reduce Plan expenses and then to reduce future Employer contributions. There were no forfeitures during the year ended December 31, 2021. There was no forfeiture balance at December 31, 2021 and 2020.

Notes Receivable from Participants

The Plan allows for participant loans. Participants may borrow from their accounts the lesser of a) $50,000, reduced by the highest outstanding note balance during the prior year, or b) 50% of their vested account balance, subject to a $1,000 minimum. Notes are secured by the vested balance in the participant's account. Participants may have only one note outstanding at a time.

Note payments are made through payroll deductions over periods up to five years, unless the note is used to acquire a principal residence, in which case the maximum repayment period may be longer than five years. Notes bear interest at the prime rate plus 1% per annum, fixed at inception of the note. As of December 31, 2021 and 2020, the interest rate on outstanding participant loans was 4.25%.

Note 1 – Plan Description (continued)

Excess Contributions Payable

Amounts payable to participants in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2020 excess contributions to the applicable participants in 2021.

Benefits Paid to Participants

Upon disability, retirement, termination, death, hardship, or retirement age, participants may elect to receive a distribution of their account in a lump sum, or defer distribution if the account exceeds $5,000. However, if such a participant's vested account balance is less than $5,000, the Plan Administrator may automatically distribute a participant's vested account balance without consent, unless the participant elects otherwise.

Participants may withdraw their vested contributions in the event of hardship as defined in the Plan agreement.

Coronavirus Aid, Relief, and Economic Security Act

The Plan has implemented certain requirements by the Coronavirus Aid, Relief, and Economic Security Act (the "Cares Act") and the Setting Every Community Up for Retirement Enhancement Act of 2019 (the "Secure Act"), which laws change the Plan to, among others, allow certain eligible individuals to receive coronavirus-related relief for loan repayment, suspend required minimum distributions, and delay the commencement date for required minimum distributions. Written amendments to the Plan to reflect these operational changes will be adopted at a later date in accordance with applicable law and IRS guidance.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2 – Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition

Pooled Separate accounts are reported at their net asset value per share which is deemed to be 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. See Notes 3 and 4 for discussion of investments and fair value measurements. Interest income is recorded on the accrual basis. Dividends (if declared) are recorded on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold during the year as well as held at year end.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued, but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. If a participant does not make note repayments and the Employer considers the note to be in default, the note balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document. As of December 31, 2021 and 2020, no allowance for credit losses has been recorded.

Payment of Benefits

Benefits are recorded when paid. There were no benefits payable as of December 31, 2021 and 2020.

Administrative Expenses

The Company pays expenses incurred for the administration and operation of the Plan. Other administrative fees associated with distributions and loans are paid by the participants. For the year ended December 31, 2021, administrative expenses paid by the Plan were $7,281.

Note 3 – Disclaimer of Audit Opinion on Investments and Investment Activity

The Plan’s assets are combined with other plans managed by Paychex, Inc. (the “Custodian”), and then invested into mutual funds and a money market fund of Fidelity Investments. All of the investment balances as of December 31, 2021 and 2020, investment activity and investment income for the year ended December 31, 2021, and the information in the supplemental schedule of assets (held at year end) as of December 31, 2021, were provided by Paychex, Inc. However, the Plan Administrator was unable to obtain a certification as to the completeness and accuracy of the Plan’s investments nor was there the ability to perform audit procedures on investments. Accordingly, investments, investment income and the activity therein, have not been certified or audited.

Note 4 – Fair Value Measurements

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described below:

- Level 1 - Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

- Level 2 - Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:
  - Quoted prices for similar assets and liabilities in active markets
  - Quoted prices for identical or similar assets or liabilities in markets that are not active
  - Observable inputs other than quoted prices that are used in the valuation of the asset or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals)
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means

- Level 3 - Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumptions about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

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

The following is a description of the valuation methods used for assets measured at fair value. There have been no changes in the fair value methodology used at December 31, 2021 and 2020.

> *Pooled Separate Accounts* – the Plan's assets are combined with assets of other plans by Paychex, Inc. and then invested into mutual funds and a money market fund of Fidelity Investments. The value of the Plan's investments are stated at the value provided by Paychex, Inc., and thus, such investments are deemed to be pooled separate accounts. The Plan's investments in pooled separate accounts are valued at net asset value which are exempt from the requirement to categorize within the fair value hierarchy in accordance with Accounting Standards Update No. 2015-07, *Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*. The pooled separate accounts have no unfunded commitments, withdrawal restrictions, redemption notice requirements or other redemption restrictions. The funds may be redeemed daily.

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

Note 5 – Party-In-Interest Transactions

Plan investments are held by Paychex Securities Corporation, an affiliate of Paychex, Inc., (together "Paychex"). Paychex is the Custodian of the Plan and therefore, these transactions qualify as exempt party-in-interest transactions.

Note 6 – Plan Termination

Although it has not expressed any intent to do so, the Employer has the right to terminate the Plan and discontinue its contributions at any time, subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their Employer contribution accounts. In the event of Plan termination, all amounts credited to accounts of participants shall be paid to each participant in accordance with the Plan agreement.

Note 7 – Income Tax Status

The Plan utilizes a Defined Contribution Volume Submitter Plan of Paychex, Inc. Paychex, Inc. obtained an advisory letter, in which the IRS stated that the document is designed and in compliance with the applicable requirements of the Code. Although the document has been amended and restated since receiving this determination letter, the Plan Administrator, the Plan's trustee believe the Plan is designed and currently operating in compliance with the applicable requirements of the Code; and therefore, believe that the Plan is qualified and the related trust is tax-exempt.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021 and 2020, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. All tax years are subject to income tax examinations.

Note 8 – Risks and Uncertainties

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

Note 9 – Subsequent Events

In 2022, Plan management entered into an agreement with Fidelity Management Trust Company ("Fidelity") to become the Plan's third party administrator. Effective December 1, 2022, the Plan assets will be moved from Paychex, Inc. to Fidelity.

Note 9 – Subsequent Events (continued)

The Plan Administrator has evaluated subsequent events, as defined by Financial Accounting Standards Board Accounting Standards Codification 855, *Subsequent Events*, through the date that the financial statements were available to be issued on October 7, 2022.

SUPPLEMENTAL SCHEDULE

EOS RESOURCING INC 401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2021

Plan Sponsor: EOS Resourcing Inc
EIN: 83-1750982
PLAN #: 001

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	Paychex Securities Corporation Pooled Separate Accounts:			
*	Fidelity Advisor Freedom 2035 M	Pooled Separate Account	**	$ 93,102
*	Fidelity Advisor Strategic Income M	Pooled Separate Account	**	4,854
*	Fidelity Advisor Freedom 2015 M	Pooled Separate Account	**	2,668
*	Fidelity Advisor Growth Opportunity M	Pooled Separate Account	**	44,078
*	Fidelity Advisor Limited Term Bond M	Pooled Separate Account	**	5,015
*	Fidelity Advisor Freedom Income M	Pooled Separate Account	**	3,661
*	Fidelity Advisor Small Cap M	Pooled Separate Account	**	4,718
*	Fidelity Advisor Overseas M	Pooled Separate Account	**	8,622
*	Fidelity Advisor Freedom 2005 M	Pooled Separate Account	**	3,096
*	Fidelity Advisor Freedom 2010 M	Pooled Separate Account	**	2,367
*	Fidelity Advisor Freedom 2020 M	Pooled Separate Account	**	37,158
*	Fidelity Advisor Freedom 2040 M	Pooled Separate Account	**	113,818
*	Fidelity Advisor Equity Growth M	Pooled Separate Account	**	28,618
*	Fidelity Advisor Strategic Dividend & Income M	Pooled Separate Account	**	13,359
*	Fidelity Advisor Freedom 2050 M	Pooled Separate Account	**	380,968
*	Fidelity Advisor Balanced M	Pooled Separate Account	**	57,347
*	Fidelity Advisor New Insights M	Pooled Separate Account	**	17,715
*	Fidelity Advisor Dividend Growth M	Pooled Separate Account	**	21,224
*	Fidelity Advisor Freedom 2045 M	Pooled Separate Account	**	203,254
*	Fidelity Advisor Freedom 2030 M	Pooled Separate Account	**	63,028
*	Fidelity Advisor Freedom 2055 M	Pooled Separate Account	**	441,164
*	Fidelity Advisor Mid Cap II M	Pooled Separate Account	**	26,552
*	Fidelity Advisor Total Bond M	Pooled Separate Account	**	5,223
*	Fidelity Advisor Equity Inc M	Pooled Separate Account	**	7,191
*	Fidelity Advisor Freedom 2025 M	Pooled Separate Account	**	101,351
*	Fidelity Advisor Government Income M	Pooled Separate Account	**	7,973
*	Fidelity Advisor Freedom 2060 M	Pooled Separate Account	**	220,100
*	Fidelity Government Money Market Daily	Pooled Separate Account	**	105,427
*	Fidelity Advisor Freedom 2065	Pooled Separate Account	**	17
	Total Pooled Separate Accounts			2,023,668
*	Participant loans	Interest at 4.25%	-0-	45,554
	Total assets held for investment purposes			$ 2,069,222

* Party-In-Interest to the Plan
** The cost of participant-directed investments is not required

See Independent Auditors' Report