

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2021</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                           |                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                             | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                            |
| For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>  |                                                                                                                                                                                                                                                                                                                                            |
| <b>A</b> This return/report is for:                                                                       | <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)<br><input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____ |
| <b>B</b> This return/report is:                                                                           | <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                                      |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                                | ▶ <input checked="" type="checkbox"/>                                                                                                                                                                                                                                                                                                      |
| <b>D</b> Check box if filing under:                                                                       | <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program<br><input type="checkbox"/> special extension (enter description)                                                                                                                                     |
| <b>E</b> If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . | ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                 |

|                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------|-------------------------------------------------------|--|---------------------------------------------------------------------|--|------------------------------------------------------------------|--|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                                                                                                                                                             | <b>Basic Plan Information—enter all requested information</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
| <b>1a</b> Name of plan<br><u>CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN</u>                                                                                                                                                                                                                                                                                        | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>01/01/2007</u></td> </tr> <tr> <td colspan="2"><b>2b</b> Employer Identification Number (EIN)<br/><u>84-3724409</u></td> </tr> <tr> <td colspan="2"><b>2c</b> Plan Sponsor's telephone number<br/><u>212-686-1400</u></td> </tr> <tr> <td colspan="2"><b>2d</b> Business code (see instructions)<br/><u>523140</u></td> </tr> </table> | <b>1b</b> Three-digit plan number (PN) ▶ | <u>001</u> | <b>1c</b> Effective date of plan<br><u>01/01/2007</u> |  | <b>2b</b> Employer Identification Number (EIN)<br><u>84-3724409</u> |  | <b>2c</b> Plan Sponsor's telephone number<br><u>212-686-1400</u> |  | <b>2d</b> Business code (see instructions)<br><u>523140</u> |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                                                                                                                                                   | <u>001</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>01/01/2007</u>                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>84-3724409</u>                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
| <b>2c</b> Plan Sponsor's telephone number<br><u>212-686-1400</u>                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>523140</u>                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>CLYMENE MANAGEMENT SERVICES LLC</u><br><br><u>3900 ESSEX LN. SUITE 775</u><br><u>HOUSTON, TX 77027</u> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                          |            |                                                       |  |                                                                     |  |                                                                  |  |                                                             |  |

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

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

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/12/2022 | ENID MAYER                                                   |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

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

Form 5500 (2021)  
v. 210624

|                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                        |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |
| <b>4</b> 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:<br><b>a</b> Sponsor's name <b>ATLAS COMMODITIES, LLC</b><br><b>c</b> Plan Name <b>ATLAS COMMODITIES, LLC 401(K) PROFIT SHARING PLAN</b>                                                                   |  | <b>4b</b> EIN <b>74-3199027</b><br><b>4d</b> PN <b>001</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |            |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                         |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>125</b> |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                                                                                                                                                                                                                                                          |  | <b>6a(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>123</b> |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                                               |  | <b>6a(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>335</b> |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                                              |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>0</b>   |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                                              |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>11</b>  |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                                     |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>346</b> |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                                                                                                                                                                                      |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>0</b>   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                                         |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>346</b> |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                                                 |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>98</b>  |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                                      |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>0</b>   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                                             |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |            |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br><b>2F 2G 2J 2K 3D 2T 3B 2E 3H 2S</b>                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |
| <b>9a</b> Plan funding arrangement (check all that apply)<br><b>(1)</b> <input checked="" type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                            |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br><b>(1)</b> <input checked="" type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                                       |            |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                               |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |            |
| <b>a Pension Schedules</b><br><b>(1)</b> <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br><b>(2)</b> <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br><b>(3)</b> <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br><b>(1)</b> <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br><b>(2)</b> <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br><b>(3)</b> <input checked="" type="checkbox"/> <u>1</u> <b>A</b> (Insurance Information)<br><b>(4)</b> <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br><b>(5)</b> <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br><b>(6)</b> <input type="checkbox"/> <b>G</b> (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 \_\_\_\_\_

|                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                    |                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE A<br/>(Form 5500)<br/><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div> | <div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection</div> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|

|                                                                                            |                                                      |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021 |                                                      |
| A Name of plan<br>CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN                       | B Three-digit plan number (PN) ▶ 001                 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>CLYMENE MANAGEMENT SERVICES LLC  | D Employer Identification Number (EIN)<br>84-3724409 |

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

1 Coverage Information:

| (a) Name of insurance carrier |               |                                       |                                                                             |                         |            |
|-------------------------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
| (b) EIN                       | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|                               |               |                                       |                                                                             | (f) From                | (g) To     |
| 42-0127290                    | 61271         | 619642                                | 0                                                                           | 01/01/2021              | 08/31/2021 |

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

|                                      |                               |
|--------------------------------------|-------------------------------|
| (a) Total amount of commissions paid | (b) Total amount of fees paid |
| 2565                                 | 256                           |

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

|                                                                                                  |
|--------------------------------------------------------------------------------------------------|
| (a) Name and address of the agent, broker, or other person to whom commissions or fees were paid |
| S B H U LIFE AGENCY INC<br>1 NEW YORK PLZ FL 12<br>NEW YORK, NY 10004                            |

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
| 2565                                          | 0                               |             | 3                     |

|                                                                                                  |
|--------------------------------------------------------------------------------------------------|
| (a) Name and address of the agent, broker, or other person to whom commissions or fees were paid |
| PENSION ASSOCIATES<br>2001 W MAIN ST<br>STAMFORD, CT 06902                                       |

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |                      | (e) Organization code |
|-----------------------------------------------|---------------------------------|----------------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose          |                       |
| 0                                             | 256                             | REFERRAL/SERVICE FEE | 3                     |

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

**Part II Investment and Annuity Contract Information**

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

|          |                                                                                               |          |  |
|----------|-----------------------------------------------------------------------------------------------|----------|--|
| <b>4</b> | Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> |  |
| <b>5</b> | Current value of plan's interest under this contract in separate accounts at year end.....    | <b>5</b> |  |

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

|          |                                                                                                                                                                                                       |           |  |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>b</b> | Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> |  |
| <b>c</b> | Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |  |
| <b>d</b> | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. ....<br>Specify nature of costs ▶ | <b>6d</b> |  |

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity  
(3) ☐ other (specify) ▶

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

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

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee  
(3) ☐ guaranteed investment (4) ☐ other ▶

|          |                                                                                                |              |   |
|----------|------------------------------------------------------------------------------------------------|--------------|---|
| <b>b</b> | Balance at the end of the previous year .....                                                  | <b>7b</b>    |   |
| <b>c</b> | Additions: (1) Contributions deposited during the year .....                                   | <b>7c(1)</b> |   |
|          | (2) Dividends and credits.....                                                                 | <b>7c(2)</b> |   |
|          | (3) Interest credited during the year.....                                                     | <b>7c(3)</b> |   |
|          | (4) Transferred from separate account.....                                                     | <b>7c(4)</b> |   |
|          | (5) Other (specify below) .....                                                                | <b>7c(5)</b> |   |
|          |                                                                                                |              |   |
|          | (6) Total additions .....                                                                      | <b>7c(6)</b> | 0 |
| <b>d</b> | Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....                   | <b>7d</b>    | 0 |
| <b>e</b> | Deductions:                                                                                    |              |   |
|          | (1) Disbursed from fund to pay benefits or purchase annuities during year .....                | <b>7e(1)</b> |   |
|          | (2) Administration charge made by carrier.....                                                 | <b>7e(2)</b> |   |
|          | (3) Transferred to separate account.....                                                       | <b>7e(3)</b> |   |
|          | (4) Other (specify below) .....                                                                | <b>7e(4)</b> |   |
|          |                                                                                                |              |   |
|          | (5) Total deductions .....                                                                     | <b>7e(5)</b> | 0 |
| <b>f</b> | Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) ..... | <b>7f</b>    | 0 |

**Part III Welfare Benefit Contract Information**

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

**8** Benefit and contract type (check all applicable boxes)

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

**9** Experience-rated contracts:

|                                                                                                                                                    |                 |                 |   |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|---|
| <b>a</b> Premiums: (1) Amount received .....                                                                                                       | <b>9a(1)</b>    |                 |   |
| (2) Increase (decrease) in amount due but unpaid .....                                                                                             | <b>9a(2)</b>    |                 |   |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                          | <b>9a(3)</b>    |                 |   |
| (4) Earned ((1) + (2) - (3)) .....                                                                                                                 |                 | <b>9a(4)</b>    | 0 |
| <b>b</b> Benefit charges (1) Claims paid .....                                                                                                     | <b>9b(1)</b>    |                 |   |
| (2) Increase (decrease) in claim reserves .....                                                                                                    | <b>9b(2)</b>    |                 |   |
| (3) Incurred claims (add (1) and (2)) .....                                                                                                        |                 | <b>9b(3)</b>    | 0 |
| (4) Claims charged .....                                                                                                                           |                 | <b>9b(4)</b>    |   |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                      |                 |                 |   |
| (A) Commissions .....                                                                                                                              | <b>9c(1)(A)</b> |                 |   |
| (B) Administrative service or other fees .....                                                                                                     | <b>9c(1)(B)</b> |                 |   |
| (C) Other specific acquisition costs .....                                                                                                         | <b>9c(1)(C)</b> |                 |   |
| (D) Other expenses .....                                                                                                                           | <b>9c(1)(D)</b> |                 |   |
| (E) Taxes .....                                                                                                                                    | <b>9c(1)(E)</b> |                 |   |
| (F) Charges for risks or other contingencies .....                                                                                                 | <b>9c(1)(F)</b> |                 |   |
| (G) Other retention charges .....                                                                                                                  | <b>9c(1)(G)</b> |                 |   |
| (H) Total retention .....                                                                                                                          |                 | <b>9c(1)(H)</b> | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) ..... |                 | <b>9c(2)</b>    | 0 |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                                |                 | <b>9d(1)</b>    |   |
| (2) Claim reserves .....                                                                                                                           |                 | <b>9d(2)</b>    |   |
| (3) Other reserves .....                                                                                                                           |                 | <b>9d(3)</b>    |   |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....                                           |                 | <b>9e</b>       |   |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                                             |            |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                                                       | <b>10a</b> |  |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. ....<br>Specify nature of costs. | <b>10b</b> |  |

**Part IV Provision of Information**

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

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

|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C<br/>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        | <b>2021</b>                                    |
|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b> |
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021                                                                                                                          |                                                                                                                                                                                                                        |                                                |
| <b>A</b> Name of plan<br>CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN                                                                                                                                         | <b>B</b> Three-digit plan number (PN) ▶                                                                                                                                                                                | 001                                            |
|                                                                                                                                                                                                                     |                                                                                                                                                                                                                        |                                                |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>CLYMENE MANAGEMENT SERVICES LLC                                                                                                                    | <b>D</b> Employer Identification Number (EIN)<br>84-3724409                                                                                                                                                            |                                                |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL                                                                                |
| 04-2647786                                                                                                        |

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

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

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

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

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

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

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 13 37 50 64            | CONTRACT ADMINISTRATOR                                                                            | 8748                                                                   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 60 64 65               | RECORDKEEPER                                                                                      | 1316                                                                   | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

S B H U LIFE AGENCY INC

13-2896238

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 49 55                  | OTHER SERVICES                                                                                    | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                                            | 6185                                                                                                                                                                            | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

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

**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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| FIDELITY INVESTMENTS INSTITUTIONAL                                                        | 60                                                                                                                                                                 | 0                                         |
| (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. |                                           |
| AB SM CAP GRTH K - ALLIANCEBERNSTE<br><br>39-1657495                                      | 0.50%                                                                                                                                                              |                                           |
| (a) Enter service provider name as it appears on line 2                                   | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL                                                        | 60                                                                                                                                                                 | 0                                         |
| (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. |                                           |
| BLKRK HI YLD BD INST - BNY MELLON      301 BELLEVUE PARKWAY<br>WILMINGTON, DE 19809       | 0.15%                                                                                                                                                              |                                           |
| (a) Enter service provider name as it appears on line 2                                   | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL                                                        | 60                                                                                                                                                                 | 0                                         |
| (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. |                                           |
| INVS DEVELOP MKT Y - INVESCO INVES      11 GREENWAY PLAZA, SUITE 100<br>HOUSTON, TX 77046 | 0.25%                                                                                                                                                              |                                           |

**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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| FIDELITY INVESTMENTS INSTITUTIONAL                                                  | 60                                                                                                                                                                 | 0                                         |
| (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. |                                           |
| MFS MID CAP GRTH R3 - MFS SERVICE<br><br>04-2865649                                 | 0.50%                                                                                                                                                              |                                           |
| (a) Enter service provider name as it appears on line 2                             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
| FIDELITY INVESTMENTS INSTITUTIONAL                                                  | 60                                                                                                                                                                 | 0                                         |
| (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. |                                           |
| PIONEER FDMTL GRTH Y - BNY MELLON      301 BELLEVUE PARKWAY<br>WILMINGTON, DE 19809 | 0.35%                                                                                                                                                              |                                           |
| (a) Enter service provider name as it appears on line 2                             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
| S B H U LIFE AGENCY INC                                                             | 49 55                                                                                                                                                              | 6185                                      |
| (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. |                                           |
| PRINCIPAL LIFE INSURANCE COMPANY<br><br>42-0127290                                  |                                                                                                                                                                    |                                           |

**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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p style="text-align: center;"><b>SCHEDULE D</b><br/><b>(Form 5500)</b></p> <p style="text-align: center; font-size: small;">Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor<br/>Employee Benefits Security Administration</p> | <p style="text-align: center;"><b>DFE/Participating Plan Information</b></p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p> | <p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2021</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

|                                                                                    |                                                    |
|------------------------------------------------------------------------------------|----------------------------------------------------|
| <b>A</b> Name of plan<br><u>CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN</u> | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u> |
|------------------------------------------------------------------------------------|----------------------------------------------------|

|                                                                                                                |                                                                    |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>CLYMENE MANAGEMENT SERVICES LLC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>84-3724409</u> |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|

|                                                                      |                                                                                                   |
|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| Part I                                                               | Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) |
| (Complete as many entries as needed to report all interests in DFEs) |                                                                                                   |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP S&P 500 INDEX SA-R3

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

|                                       |                               |                                                                                                              |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>42-0127290-016</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE I SA-R3

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

|                                       |                               |                                                                                                              |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>42-0127290-043</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-R3

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

|                                       |                               |                                                                                                              |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>42-0127290-028</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-R3

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

|                                       |                               |                                                                                                              |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>42-0127290-023</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP GROWTH I SA-R3

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

|                                       |                               |                                                                                                              |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>42-0127290-070</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH I SA-R3

**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

|                                       |                               |                                                                                                              |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>42-0127290-066</u> | <b>d</b> Entity code <u>P</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY 2050 CIT Z85

**b** Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO

|                                       |                               |                                                                                                              |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>26-6447574-009</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|

|                                                                                       |                        |                                                                                                       |
|---------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY 2055 CIT Z85          |                        |                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO |                        |                                                                                                       |
| <b>c</b> EIN-PN 26-6447574-010                                                        | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY INC CIT Z85           |                        |                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO |                        |                                                                                                       |
| <b>c</b> EIN-PN 26-6447574-011                                                        | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL OVERSEAS SEP ACCT-R3         |                        |                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY    |                        |                                                                                                       |
| <b>c</b> EIN-PN 42-0127290-116                                                        | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY 2060 CIT Z85          |                        |                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO |                        |                                                                                                       |
| <b>c</b> EIN-PN 26-6447574-012                                                        | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY 2065 CIT Z85          |                        |                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO |                        |                                                                                                       |
| <b>c</b> EIN-PN 26-6447574-013                                                        | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INFLATION PROTECT SA-R3           |                        |                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY    |                        |                                                                                                       |
| <b>c</b> EIN-PN 42-0127290-099                                                        | <b>d</b> Entity code P | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY 2025 CIT Z85          |                        |                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO |                        |                                                                                                       |
| <b>c</b> EIN-PN 26-6447574-004                                                        | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY 2030 CIT Z85          |                        |                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO |                        |                                                                                                       |
| <b>c</b> EIN-PN 26-6447574-005                                                        | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY 2035 CIT Z85          |                        |                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO |                        |                                                                                                       |
| <b>c</b> EIN-PN 26-6447574-006                                                        | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME HY 2040 CIT Z85          |                        |                                                                                                       |
| <b>b</b> Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO |                        |                                                                                                       |
| <b>c</b> EIN-PN 26-6447574-007                                                        | <b>d</b> Entity code C | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **PRIN LIFETIME HY 2045 CIT Z85**

**b** Name of sponsor of entity listed in (a): **PRINCIPAL GLOBAL INVESTORS TRUST CO**

|                                       |                               |                                                                                                              |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <b>26-6447574-008</b> | <b>d</b> Entity code <b>C</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>0</b> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|

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

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

|                                       |                               |                                                                                                                  |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <b>04-3022712-024</b> | <b>d</b> Entity code <b>C</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>12622</b> |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **PRIN SPEC PREF CAP SEC INC R3**

**b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

|                                       |                               |                                                                                                              |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <b>42-0127290-087</b> | <b>d</b> Entity code <b>P</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>0</b> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **PRIN REAL ESTATE SECS SA-R3**

**b** Name of sponsor of entity listed in (a): **PRINCIPAL LIFE INSURANCE COMPANY**

|                                       |                               |                                                                                                              |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <b>42-0127290-095</b> | <b>d</b> Entity code <b>P</b> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>0</b> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

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

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

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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2021</b><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                    |            |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u> |                                                                    |            |
| <b>A</b> Name of plan<br><u>CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN</u>                       | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>CLYMENE MANAGEMENT SERVICES LLC</u>  | <b>D</b> Employer Identification Number (EIN)<br><u>84-3724409</u> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash.....                                                      | <b>1a</b>       | 0                     | 0               |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    | 0                     | 0               |
| <b>(2)</b> Participant contributions.....                                                         | <b>1b(2)</b>    | 13440                 | 0               |
| <b>(3)</b> Other .....                                                                            | <b>1b(3)</b>    | 0                     | 0               |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    | 0                     | 0               |
| <b>(2)</b> U.S. Government securities .....                                                       | <b>1c(2)</b>    | 0                     | 0               |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> | 0                     | 0               |
| <b>(B)</b> All other .....                                                                        | <b>1c(3)(B)</b> | 0                     | 0               |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> | 0                     | 0               |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> | 0                     | 0               |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    | 0                     | 0               |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    | 0                     | 0               |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    | 0                     | 0               |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    | 17936                 | 22559           |
| <b>(9)</b> Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    | 0                     | 12622           |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   | 2199769               | 0               |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   | 0                     | 0               |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   | 0                     | 0               |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....       | <b>1c(13)</b>   | 0                     | 2798819         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   | 0                     | 0               |
| <b>(15)</b> Other.....                                                                            | <b>1c(15)</b>   | 0                     | 0               |

|                    |                                                                  | (a) Beginning of Year | (b) End of Year |
|--------------------|------------------------------------------------------------------|-----------------------|-----------------|
| <b>1d</b>          | Employer-related investments:                                    |                       |                 |
| (1)                | Employer securities.....                                         | 1d(1) 0               | 0               |
| (2)                | Employer real property.....                                      | 1d(2) 0               | 0               |
| <b>e</b>           | Buildings and other property used in plan operation .....        | 1e 0                  | 0               |
| <b>f</b>           | Total assets (add all amounts in lines 1a through 1e) .....      | 1f 2231145            | 2834000         |
| <b>Liabilities</b> |                                                                  |                       |                 |
| <b>g</b>           | Benefit claims payable .....                                     | 1g 0                  | 0               |
| <b>h</b>           | Operating payables .....                                         | 1h 0                  | 0               |
| <b>i</b>           | Acquisition indebtedness.....                                    | 1i 0                  | 0               |
| <b>j</b>           | Other liabilities.....                                           | 1j 0                  | 0               |
| <b>k</b>           | Total liabilities (add all amounts in lines 1g through 1j) ..... | 1k 0                  | 0               |
| <b>Net Assets</b>  |                                                                  |                       |                 |
| <b>l</b>           | Net assets (subtract line 1k from line 1f) .....                 | 1l 2231145            | 2834000         |

**Part II Income and Expense Statement**

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

|          |                                                                                          | (a) Amount      | (b) Total |
|----------|------------------------------------------------------------------------------------------|-----------------|-----------|
| <b>a</b> | <b>Contributions:</b>                                                                    |                 |           |
| (1)      | Received or receivable in cash from: <b>(A)</b> Employers .....                          | 2a(1)(A) 71687  |           |
|          | <b>(B)</b> Participants .....                                                            | 2a(1)(B) 519244 |           |
|          | <b>(C)</b> Others (including rollovers).....                                             | 2a(1)(C) 28815  |           |
| (2)      | Noncash contributions.....                                                               | 2a(2) 0         | 619746    |
| (3)      | Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2) .....                  | 2a(3)           |           |
| <b>b</b> | <b>Earnings on investments:</b>                                                          |                 |           |
| (1)      | Interest:                                                                                |                 | 918       |
| (A)      | Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) 0      |           |
| (B)      | U.S. Government securities .....                                                         | 2b(1)(B) 0      |           |
| (C)      | Corporate debt instruments .....                                                         | 2b(1)(C) 0      |           |
| (D)      | Loans (other than to participants) .....                                                 | 2b(1)(D) 0      |           |
| (E)      | Participant loans.....                                                                   | 2b(1)(E) 918    |           |
| (F)      | Other .....                                                                              | 2b(1)(F) 0      |           |
| (G)      | Total interest. Add lines 2b(1)(A) through (F).....                                      | 2b(1)(G)        | 918       |
| (2)      | Dividends: <b>(A)</b> Preferred stock.....                                               | 2b(2)(A) 0      | 55892     |
|          | <b>(B)</b> Common stock .....                                                            | 2b(2)(B) 0      |           |
|          | <b>(C)</b> Registered investment company shares (e.g. mutual funds).....                 | 2b(2)(C) 55892  |           |
| (D)      | Total dividends. Add lines 2b(2)(A), (B), and (C) .....                                  | 2b(2)(D)        | 55892     |
| (3)      | Rents .....                                                                              | 2b(3)           | 0         |
| (4)      | Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                   | 2b(4)(A) 0      | 0         |
|          | <b>(B)</b> Aggregate carrying amount (see instructions).....                             | 2b(4)(B) 0      |           |
|          | <b>(C)</b> Subtract line 2b(4)(B) from line 2b(4)(A) and enter result .....              | 2b(4)(C)        |           |
| (5)      | Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....           | 2b(5)(A) 0      | 0         |
|          | <b>(B)</b> Other .....                                                                   | 2b(5)(B) 0      |           |
|          | <b>(C)</b> Total unrealized appreciation of assets.<br>Add lines 2b(5)(A) and (B) .....  | 2b(5)(C)        |           |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            | 133       |
| (7) Net investment gain (loss) from pooled separate accounts.....                              | 2b(7)  |            | 325192    |
| (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) |            | -2472     |
| c Other income.....                                                                            | 2c     |            | 1         |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 999410    |
| <b>Expenses</b>                                                                                |        |            |           |
| e Benefit payment and payments to provide benefits:                                            |        |            |           |
| (1) Directly to participants or beneficiaries, including direct rollovers.....                 | 2e(1)  | 386006     |           |
| (2) To insurance carriers for the provision of benefits.....                                   | 2e(2)  | 0          |           |
| (3) Other.....                                                                                 | 2e(3)  | 0          |           |
| (4) Total benefit payments. Add lines 2e(1) through (3).....                                   | 2e(4)  |            | 386006    |
| f Corrective distributions (see instructions).....                                             | 2f     |            | 0         |
| g Certain deemed distributions of participant loans (see instructions).....                    | 2g     |            | 0         |
| h Interest expense.....                                                                        | 2h     |            | 0         |
| i Administrative expenses: (1) Professional fees.....                                          | 2i(1)  | 0          |           |
| (2) Contract administrator fees.....                                                           | 2i(2)  | 0          |           |
| (3) Investment advisory and management fees.....                                               | 2i(3)  | 0          |           |
| (4) Other.....                                                                                 | 2i(4)  | 10549      |           |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                            | 2i(5)  |            | 10549     |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....            | 2j     |            | 396555    |
| <b>Net Income and Reconciliation</b>                                                           |        |            |           |
| k Net income (loss). Subtract line 2j from line 2d.....                                        | 2k     |            | 602855    |
| l Transfers of assets:                                                                         |        |            |           |
| (1) To this plan.....                                                                          | 2l(1)  |            | 0         |
| (2) From this plan.....                                                                        | 2l(2)  |            | 0         |

**Part III Accountant's Opinion**

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

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

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

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

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

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

(1) Name: EEPB

(2) EIN: 76-0222094

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

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

**Part IV Compliance Questions**

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  |        |

|                                                                                                                                                                                                                                                                                                                                                                                                 | Yes                 | No                 | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|--------|
| <b>b</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.) .....                                                                                |                     |                    |        |
| <b>4b</b>                                                                                                                                                                                                                                                                                                                                                                                       |                     | X                  |        |
| <b>c</b> 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.) .....                                                                                                                                                                                                            |                     |                    |        |
| <b>4c</b>                                                                                                                                                                                                                                                                                                                                                                                       |                     | X                  |        |
| <b>d</b> 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.) .....                                                                                                                                                                                                 |                     |                    |        |
| <b>4d</b>                                                                                                                                                                                                                                                                                                                                                                                       |                     | X                  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                                                                                                                                                                                        | X                   |                    | 300000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                                                                                                         |                     | X                  |        |
| <b>4f</b>                                                                                                                                                                                                                                                                                                                                                                                       |                     | X                  |        |
| <b>g</b> 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? .....                                                                                                                                                                                                                      |                     |                    |        |
| <b>4g</b>                                                                                                                                                                                                                                                                                                                                                                                       |                     | X                  |        |
| <b>h</b> 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? .....                                                                                                                                                                                                            |                     |                    |        |
| <b>4h</b>                                                                                                                                                                                                                                                                                                                                                                                       |                     | X                  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                                                                                                                                                                                  | X                   |                    |        |
| <b>4i</b>                                                                                                                                                                                                                                                                                                                                                                                       | X                   |                    |        |
| <b>j</b> 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.) .....                                                                                                                                                                    |                     |                    |        |
| <b>4j</b>                                                                                                                                                                                                                                                                                                                                                                                       |                     | X                  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                                                                                                                                                                                             |                     |                    |        |
| <b>4k</b>                                                                                                                                                                                                                                                                                                                                                                                       |                     | X                  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                                                                                                              |                     |                    |        |
| <b>4l</b>                                                                                                                                                                                                                                                                                                                                                                                       |                     | X                  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                                                                                                                                                                                    |                     |                    |        |
| <b>4m</b>                                                                                                                                                                                                                                                                                                                                                                                       | X                   |                    |        |
| <b>n</b> 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. ....                                                                                                                                                                                                        |                     |                    |        |
| <b>4n</b>                                                                                                                                                                                                                                                                                                                                                                                       | X                   |                    |        |
| <b>5a</b> Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.                                                                                                             |                     |                    |        |
| <b>5b</b> 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.)                                                                                                                                                                                    |                     |                    |        |
| <b>5b(1)</b> Name of plan(s)                                                                                                                                                                                                                                                                                                                                                                    | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> PN(s) |        |
|                                                                                                                                                                                                                                                                                                                                                                                                 |                     |                    |        |
|                                                                                                                                                                                                                                                                                                                                                                                                 |                     |                    |        |
|                                                                                                                                                                                                                                                                                                                                                                                                 |                     |                    |        |
|                                                                                                                                                                                                                                                                                                                                                                                                 |                     |                    |        |
| <b>5c</b> 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.) ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not determined<br>If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____. |                     |                    |        |

|                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection.</div> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|

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

|                                                                                                  |                                                             |
|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>A</b> Name of plan<br>CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN                      | <b>B</b> Three-digit plan number (PN) ►<br>001              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>CLYMENE MANAGEMENT SERVICES LLC | <b>D</b> Employer Identification Number (EIN)<br>84-3724409 |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                        |          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                  | <b>1</b> |
| <b>2</b> 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):<br><br>EIN(s): 04-6568107 42-0127290 |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                       |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                                       | <b>3</b> |

|                |                                                                                                                                                                               |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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.) |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                             |                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                        | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                        |                                                                                       |
| <b>5</b> 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. <b>Date:</b> 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.                                                                                                                                                     |                                                                                       |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                              | <b>6a</b>                                                                             |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                  | <b>6b</b>                                                                             |
| <b>c</b> 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) .....                                                                                                                            | <b>6c</b>                                                                             |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                               |                                                                                       |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                          | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |
| <b>8</b> 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? ..... | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes <input type="checkbox"/> No |

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

Schedule R (Form 5500) 2021  
v. 201209

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

**a** The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

**14a**

**b** The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

**14b**

**c** The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

**14c**

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

**a** The corresponding number for the plan year immediately preceding the current plan year.....

**15a**

**b** The corresponding number for the second preceding plan year.....

**15b**

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

**a** Enter the number of employers who withdrew during the preceding plan year.....

**16a**

**b** If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

**16b**

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

**a** Enter the percentage of plan assets held as:

Stock: \_\_\_\_\_% Investment-Grade Debt: \_\_\_\_\_% High-Yield Debt: \_\_\_\_\_% Real Estate: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): \_\_\_\_\_

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation \_\_\_\_\_

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# CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

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## INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and  
Plan Participants and Beneficiaries of  
the Clymene Management Services 401(k) Retirement Plan

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

We have performed an audit of the accompanying financial statements of Clymene Management Services 401(k) Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Clymene Management Services 401(k) Retirement Plan Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### **Opinion on the 2021 Financial Statements**

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

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

### **Basis for Opinion on the 2021 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Clymene Management Services 401(k) Retirement Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Clymene Management Services 401(k) Retirement Plan's ability to continue as a going concern for one year after the date 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.

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

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Clymene Management Services 401(k) Retirement Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Clymene Management Services 401(k) Retirement Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

## Other Matters

### 2021 Supplemental Schedules Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year), schedule of delinquent participant contributions, schedule of loans or fixed income obligations (in default), schedule of leases in default or classified as uncollectible, and schedule of non-exempt or reportable transactions as of December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

### Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of Clymene Management Services 401(k) Retirement Plan, formerly known as Atlas Commodities, LLC 401(k) Profit Sharing Plan. As permitted by 29 CFR 2520. 103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 14, 2021, we indicate that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations and Disclosure under ERISA.



Houston, Texas  
October 11, 2022

CLYMENE MANAGEMENT SERVICES 401(k) RETIREMENT PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
DECEMBER 31, 2021 AND 2020

|                                    | <u>2021</u>                | <u>2020</u>                |
|------------------------------------|----------------------------|----------------------------|
| ASSETS                             |                            |                            |
| Investments, at fair value         | \$ 2,811,330               | \$ 2,199,769               |
| Receivables:                       |                            |                            |
| Employee contributions             | 46,699                     | 13,440                     |
| Employer contributions             | 11,746                     | -                          |
| Notes receivable from participants | <u>22,559</u>              | <u>17,936</u>              |
| Total receivables                  | <u>81,004</u>              | <u>31,376</u>              |
| TOTAL ASSETS                       | 2,892,334                  | 2,231,145                  |
| LIABILITIES                        |                            |                            |
| Excess contributions payable       | <u>17,839</u>              | <u>-</u>                   |
| Net Assets Available for Benefits  | <u><u>\$ 2,874,495</u></u> | <u><u>\$ 2,231,145</u></u> |

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

CLYMENE MANAGEMENT SERVICES 401(k) RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Additions to Net Assets Attributable to:

|                                               |                  |
|-----------------------------------------------|------------------|
| Employee contributions                        | \$ 548,104       |
| Employer contributions                        | 83,433           |
| Rollover contributions                        | 28,815           |
| Net appreciation in fair value of investments | <u>376,384</u>   |
|                                               | <u>1,036,736</u> |

Deductions from Net Assets Attributable to:

|                     |                |
|---------------------|----------------|
| Benefit payments    | 382,838        |
| Administrative fees | <u>10,548</u>  |
|                     | <u>393,386</u> |

|                                             |         |
|---------------------------------------------|---------|
| Change in Net Assets Available for Benefits | 643,350 |
|---------------------------------------------|---------|

Net Assets Available for Benefits at:

|                   |                            |
|-------------------|----------------------------|
| Beginning of Year | <u>2,231,145</u>           |
| End of Year       | <u><u>\$ 2,874,495</u></u> |

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

## CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

#### NOTE 1: DESCRIPTION OF THE PLAN

The following description of the Clymene Management Services 401(k) Retirement Plan (the "Plan"), formerly known as Atlas Commodities, LLC 401(k) Profit Sharing Plan, provides only general information. Participants should refer to the plan document for a more complete description of the Plan provisions.

##### General

The Plan, as amended and restated, was established January 1, 2007 as a defined contribution plan covering all eligible employees of Atlas Commodities, LLC (the "Company"). The Plan covered substantially all employees of the Company except certain groups of employees as defined in the plan document.

Effective January 1, 2020, the Plan was amended. The plan sponsor was Atlas Commodities, LLC. The Plan was established for the benefit of the employees of Atlas Field Services, LLC, Gold Coast Utility Specialist, LLC, Skynetwest, LLC, Clymene Management Services, LLC, and Atlas Commodities II Retail Energy, LLC.

Effective September 1, 2021, the Plan was amended and renamed Clymene Management Services 401(k) Retirement Plan. The plan sponsor is Clymene Management Services, LLC. The Plan was established for the benefit of the employees of Atlas Commodities, LLC, Atlas Field Services, LLC, Gold Coast Utility Specialist, LLC, Skynetwest, LLC, Atlas Commodities II Retail Energy, LLC, Hyperion Safety Environmental Solutions, LLC, and Kronos Environmental & Infrastructure, LLC.

Effective October 25, 2021, the Plan was amended. The plan sponsor is Clymene Management Services, LLC. The Plan is established for the benefit of the employees of Atlas Commodities, LLC, Atlas Field Services, LLC, Gold Coast Utility Specialist, LLC, Atlas Commodities II Retail Energy, LLC, Hyperion Safety Environmental Solutions, LLC, Iapetus Infrastructure Services, LLC, and Soaring Eagle Technologies, LLC (collectively, the "Companies"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

As discussed in Note 4, on September 1, 2021, the plan administrator approved the transfer of plan assets from Principal Life Insurance Company to Fidelity Management Trust Company ("Fidelity").

##### Eligibility

For the period January 1, 2021 through August 31, 2021, employees of the Company were eligible to participate in the Plan upon reaching age 21 and completion of one year of service (minimum of 1,000 service hours). Once these eligibility requirements had been met, participants could enter the Plan on the first day of the Plan year or first day of the seventh month of the Plan year.

## CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 1: DESCRIPTION OF THE PLAN (Continued)

Effective September 1, 2021, employees of the Company are eligible to participate in the Plan upon reaching age 21 and completion of three months of service. Once the eligibility requirements have been met, participants may enter the Plan on the first day of the following month.

##### Contributions

For the period January 1, 2021 through August 31, 2021, participants could elect to contribute 100% of eligible compensation into the Plan, subject to certain limitations, deferred on a pre-tax basis. Participants could also designate some or all their contributions as an after-tax Roth contribution, also subject to limitations.

Effective September 1, 2021, participants could elect to contribute up to 92% of eligible compensation into the Plan, subject to certain limitations, deferred on a pre-tax basis. Participants could also designate some or all their contributions as an after-tax Roth contribution, also subject to limitations.

Participants who have attained the age of 50 before the end of the plan year may make additional pre-tax catch-up contributions. The contribution limits apply to any calendar year and is adjusted annually by the Internal Revenue Service. The Plan allows rollover contributions from other qualified retirement plans. The Plan is participant directed. Participants may change their contribution rates at the beginning of each payroll period and investment options at any time.

The Companies may make a discretionary nonelective employer contribution to eligible participants based on each eligible participant's compensation to the total compensation paid to all eligible participants for the Plan year. There was no nonelective employer contribution made to the Plan in 2021.

Effective September 1, 2021, the Companies may, at their discretion, contribute for each participant a matching contribution equal to a percentage of each participant's elective contribution. The Companies made matching contributions equal to 50% of each participant's contribution up to 6% of each participant's eligible compensation on a pay period basis.

##### Participant Accounts

Each participant's account is credited with the participant's contributions and Company contributions as well as allocations of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. Benefits paid to participants under the Plan are limited to the vested balance in each participant's account.

CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1: DESCRIPTION OF THE PLAN (Continued)

Vesting and Payment of Benefits

Participants are at all times fully vested in their participant and rollover contribution accounts and the appreciation or depreciation thereon. From January 1, 2021 through August 31, 2021, the Company contributions vest according to the following schedule:

| Years of Service | Percentage Vested |
|------------------|-------------------|
| 0-1 years        | 0%                |
| 2 years          | 20%               |
| 3 years          | 40%               |
| 4 years          | 60%               |
| 5 years          | 80%               |
| 6 years          | 100%              |

Effective September 1, 2021, the nonelective employer contributions vest according to the following schedule:

| Years of Service | Percentage Vested |
|------------------|-------------------|
| 0-1 years        | 0%                |
| 2 years          | 20%               |
| 3 years          | 40%               |
| 4 years          | 60%               |
| 5 years          | 80%               |
| 6 years          | 100%              |

Effective September 1, 2021, the matching employer contributions vest according to the following schedule:

| Years of Service | Percentage Vested |
|------------------|-------------------|
| 0 years          | 0%                |
| 1 years          | 25%               |
| 2 years          | 50%               |
| 3 years          | 75%               |
| 4 years          | 100%              |

Normal retirement age under the Plan is the later of age 65 or the 5<sup>th</sup> anniversary of participation in the Plan. Upon a participant's death, termination, retirement, disability, or attainment of age 59½, the vested funds in the participant's account are available to be distributed in a lump-sum payment. Distributions from the Plan are made in lump-sum payments. The Plan also allows for hardship withdrawals from a participant's salary deferral account.

## CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 1: DESCRIPTION OF THE PLAN (Continued)

##### Forfeiture Account

From January 1, 2021 through August 31, 2021, the Plan controlled forfeiture account, which was funded from the non-vested portions of terminated participants' account balances, served to reduce administrative expenses of the Plan, employer contributions, or restore forfeited account balance of rehires who are eligible for a restoration of forfeitures in future plan years.

Effective September 1, 2021, the Plan controlled forfeiture account, which was funded from the non-vested portions of terminated participants' account balances, served to reduce employer contributions.

During the year ended December 31, 2021, no forfeitures were used to reduce administrative expenses of the Plan, employer contributions, or restore forfeited account balance of rehires who are eligible for a restoration of forfeitures in future plan years. As of December 31, 2021 and 2020, the Plan retained \$4,172 and \$3,081, respectively, in forfeitures.

##### Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance in the Plan. Interest rates on loans are stated at a reasonable rate. Loans are repaid in level installments through payroll deductions for periods ranging up to five years and in certain situations may exceed five years. Loans are secured by the participant's vested account balance to the extent of the principal amount of the loan plus accrued interest.

##### Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, each participant's account balance becomes 100% vested.

#### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting.

##### Use of Estimates

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

## CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### Investment Valuation and Income Recognition

Investments are reported at fair value, which 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 Note 3 for discussion of fair value measurements. Purchases and sales of securities are reflected on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

##### Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued and unpaid interest. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document. At December 31, 2021 and 2020, no allowance was considered necessary by management.

##### Administrative fees

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to notes receivable from participants, withdrawals, and certain investment transaction fees are charged directly to the participant's account and are included in administrative fees. Other investment-related expenses are included in net appreciation in fair value of investments.

##### Benefit Payments

Distributions to participants are recorded when paid.

#### NOTE 3: FAIR VALUE MEASUREMENTS

The Plan measures the fair value of Plan assets as the price that would be received to sell an asset in the principal market for that asset. These measurements are classified into a hierarchy framework by the inputs used to perform the fair value calculation. The 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 (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

## CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 3: FAIR VALUE MEASUREMENTS (Continued)

As required by FASB ASC 820-10, financial assets and liabilities are classified based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of the fair value of assets and liabilities and their placement within the fair value hierarchy levels. The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2: Inputs to the valuation methodology are other than quoted market prices in active markets that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets; quoted prices that are in inactive markets; inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3: Inputs to the valuation methodology are unobservable for the asset or liability.

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

#### Mutual funds

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. All mutual funds are classified within Level 1 of the valuation hierarchy.

#### Collective trust fund

Valued at NAV per share as a practical expedient. In accordance with GAAP, since the common/collective fund is measured using the NAV per share practical expedient and is not classified in the fair value hierarchy.

#### Pooled separate accounts:

Valued daily based on the market value of the underlying net assets in each separate account. The majority of the underlying net assets have observable Level 1 and/or 2 quoted pricing inputs which are used to determine the unit value of the PSA which is not publicly quoted. These pooled separate accounts are classified as Level 2.

CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 3: FAIR VALUE MEASUREMENTS (Continued)

The following table summarizes the valuation of the Company's financial instruments by FASB ASC 820-10 pricing levels as of December 31, 2021:

| Description                              | Level 1      | Level 2 | Level 3 | Total               |
|------------------------------------------|--------------|---------|---------|---------------------|
| Mutual Funds                             | \$ 2,798,819 | \$ -    | \$ -    | \$ 2,798,819        |
| Total assets in the fair value hierarchy | \$ 2,798,819 | \$ -    | \$ -    | 2,798,819           |
| Investments measured at net asset value* |              |         |         | 12,511              |
| Total assets at fair value               |              |         |         | <u>\$ 2,811,330</u> |

The following table summarizes the valuation of the Company's financial instruments by FASB ASC 820-10 pricing levels as of December 31, 2020:

| Description                              | Level 1 | Level 2      | Level 3 | Total               |
|------------------------------------------|---------|--------------|---------|---------------------|
| Pooled separate accounts                 | \$ -    | \$ 2,199,769 | \$ -    | \$ 2,199,769        |
| Total investments measured at fair value | \$ -    | \$ 2,199,769 | \$ -    | <u>\$ 2,199,769</u> |

\* In accordance with Financial Accounting Standard Board (FASB) Accounting Standards Codification (ASC) Subtopic 820-10 "Fair Value Measurement", certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented on the statements of net assets available for benefits.

NOTE 4: INFORMATION CERTIFIED

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Principal Life Insurance Company ("Principal"), the former custodian of the Plan, has certified to the completeness and accuracy of all investments reflected in the accompanying statements of net assets available for benefits as of December 31, 2020 and the related investment activity reflected in the statement of changes in net assets available for benefits for the period January 1, 2021 through August 31, 2021.

Fidelity has certified to the completeness and accuracy of all investments reflected in the accompanying statements of net assets available for benefits as of December 31, 2021 and the related investment activity reflected in the statement of changes in net assets available for benefits for the period September 1, 2021 through December 31, 2021.

## CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 5: INCOME TAX STATUS

The Plan had previously adopted a Non-Standardized Prototype plan, which obtained its latest opinion letter on March 31, 2014. Effective September 1, 2021, the Plan adopted a Non-Standardized Pre-Approved Profit-Sharing Plan with CODA, which obtained its latest opinion letter on June 30, 2020. Under both plans, the Internal Revenue Service ("IRS") stated that the prototype document satisfies the applicable provisions of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the opinion letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any 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. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

The Plan did not have unrecognized tax benefits as of December 31, 2021 and 2020 and does not expect this to change significantly over the next twelve months. The Plan will recognize interest and penalties accrued on any unrecognized tax benefits as a component of income tax expense. As of December 31, 2021 and 2020, the Plan has not accrued interest or penalties related to uncertain tax positions.

#### NOTE 6: PARTY-IN-INTEREST TRANSACTIONS

As of December 31, 2020 and for the period January 1, 2021 through August 31, 2021, the Plan invested in pooled separate accounts managed by Principal or entities affiliated with Principal. Principal is the custodian of the Plan and, therefore, qualifies as a party-in-interest as defined under ERISA guidelines.

As of December 31, 2021 and for the period September 1, 2021 through December 31, 2021, the Plan invested in mutual funds managed by Fidelity. Fidelity is the trustee of the Plan and, therefore, qualifies as a party-in-interest as defined under ERISA guidelines

Notes receivable from participants also qualify as party-in-interest transactions. These transactions are covered by an exemption from the prohibited transaction provision.

CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 7: RISKS AND UNCERTAINTIES

Plan participants make choices regarding their investments securities, and are exposed to risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that a reduction in value can occur in the near term and that such changes could materially affect participant account balances reported in the statement of net assets available for benefits.

NOTE 8: RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

|                                                                           | <u>2021</u>         | <u>2020</u>         |
|---------------------------------------------------------------------------|---------------------|---------------------|
| Net assets available for benefits<br>per the financial statements         | \$ 2,874,495        | \$ 2,231,145        |
| Employee contributions receivable                                         | (46,699)            | -                   |
| Employer contributions receivable                                         | (11,746)            | -                   |
| Adjustment from NAV to fair value<br>for collective trust fund investment | 111                 | -                   |
| Excess contributions payable                                              | <u>17,839</u>       | <u>-</u>            |
| Net assets available for benefits<br>Per Schedule H to the Form 5500      | <u>\$ 2,834,000</u> | <u>\$ 2,231,145</u> |

NOTE 9: SUBSEQUENT EVENTS

Management evaluated the period from January 1, 2022 through October 11, 2022, which was the date the financial statements were available to be issued.

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SUPPLEMENTAL  
INFORMATION

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CLYMENE MANAGEMENT SERVICES 401(k) RETIREMENT PLAN  
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2021

Plan number: 001  
 EIN: 84-3724409  
 Schedule H, Line 4(i)

| (a) | (b)                                                      | (c)                                                                                                              | (d)  | (e)                 |
|-----|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------|---------------------|
|     | IDENTITY OF ISSUE, BORROWER,<br>LESSOR, OR SIMILAR PARTY | DESCRIPTION OF INVESTMENT<br>INCLUDING MATURITY DATE, RATE<br>OF INTEREST, COLLATERAL,<br>PAR, OR MATURITY VALUE | COST | CURRENT<br>VALUE    |
|     | INVS DEVELOP MKT Y                                       | Mutual Fund                                                                                                      | **   | \$ 1,743            |
|     | BLKRK HI YLD BD INST                                     | Mutual Fund                                                                                                      | **   | 17,642              |
|     | AF EUROPAC GROWTH R6                                     | Mutual Fund                                                                                                      | **   | 2,297               |
|     | JPM EQUITY INCOME R6                                     | Mutual Fund                                                                                                      | **   | 14,005              |
|     | FKLN SM CAP VALUE R6                                     | Mutual Fund                                                                                                      | **   | 2,596               |
|     | MFS MID CAP GRTH R3                                      | Mutual Fund                                                                                                      | **   | 503                 |
|     | PIONEER FDMTL GRTH Y                                     | Mutual Fund                                                                                                      | **   | 95,909              |
|     | AB SM CAP GRTH K                                         | Mutual Fund                                                                                                      | **   | 6,422               |
|     | JH DSCPL VAL MDCP R6                                     | Mutual Fund                                                                                                      | **   | 8,909               |
| *   | FID FDM IDX 2020 INV                                     | Mutual Fund                                                                                                      | **   | 1,004               |
| *   | FID FDM IDX 2025 INV                                     | Mutual Fund                                                                                                      | **   | 109,619             |
| *   | FID FDM IDX 2030 INV                                     | Mutual Fund                                                                                                      | **   | 27,648              |
| *   | FID FDM IDX 2035 INV                                     | Mutual Fund                                                                                                      | **   | 929,168             |
| *   | FID FDM IDX 2040 INV                                     | Mutual Fund                                                                                                      | **   | 444,950             |
| *   | FID FDM IDX 2045 INV                                     | Mutual Fund                                                                                                      | **   | 50,037              |
| *   | FID FDM IDX 2050 INV                                     | Mutual Fund                                                                                                      | **   | 419,531             |
| *   | FID 500 INDEX                                            | Mutual Fund                                                                                                      | **   | 355,432             |
| *   | FID FDM IDX 2055 INV                                     | Mutual Fund                                                                                                      | **   | 198,183             |
| *   | FID MID CAP IDX                                          | Mutual Fund                                                                                                      | **   | 16,743              |
| *   | FID SM CAP IDX                                           | Mutual Fund                                                                                                      | **   | 3,713               |
| *   | FID FDM IDX 2060 INV                                     | Mutual Fund                                                                                                      | **   | 79,551              |
| *   | FID FDM IDX 2065 INV                                     | Mutual Fund                                                                                                      | **   | 13,214              |
| *   | MIP CL 2                                                 | Collective Trust Fund                                                                                            | **   | 12,511              |
|     |                                                          | 4.25%                                                                                                            |      |                     |
| *   | Participant loans                                        | with maturity dates<br>through 2025***                                                                           | -0-  | 22,559              |
|     | TOTAL                                                    |                                                                                                                  |      | <u>\$ 2,833,889</u> |

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

\*\* Cost information is not required for participant directed assets

\*\*\* Secured by participants accounts

A schedule of assets acquired and disposed of within year was not required

See accompanying independent auditor's report.

CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN  
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS,  
SCHEDULE OF LOANS OR FIXED INCOME OBLIGATIONS (IN DEFAULT),  
SCHEDULE OF LEASES IN DEFAULT OR CLASSIFIED AS UNCOLLECTIBLE, AND  
SCHEDULE OF NON-EXEMPT OR REPORTABLE TRANSACTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021

PLAN NUMBER: 001  
EIN: 84-3724409

SCHEDULE H Part IV QUESTIONS:

Line 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

None

Line 4b - SCHEDULE OF LOANS OR FIXED INCOME OBLIGATIONS (IN DEFAULT)

None

Line 4c - SCHEDULE OF LEASES IN DEFAULT OR CLASSIFIED AS  
UNCOLLECTIBLE

None

Line 4d - SCHEDULE OF NON-EXEMPT OR REPORTABLE TRANSACTIONS

None

See accompanying independent auditor's report

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# CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

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## INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and  
Plan Participants and Beneficiaries of  
the Clymene Management Services 401(k) Retirement Plan

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

We have performed an audit of the accompanying financial statements of Clymene Management Services 401(k) Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Clymene Management Services 401(k) Retirement Plan Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### **Opinion on the 2021 Financial Statements**

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

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

### **Basis for Opinion on the 2021 Financial Statements**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Clymene Management Services 401(k) Retirement Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Clymene Management Services 401(k) Retirement Plan's ability to continue as a going concern for one year after the date 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.

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

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Clymene Management Services 401(k) Retirement Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Clymene Management Services 401(k) Retirement Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

## Other Matters

### 2021 Supplemental Schedules Required by ERISA

The supplemental schedule H, line 4i – schedule of assets (held at end of year), schedule of delinquent participant contributions, schedule of loans or fixed income obligations (in default), schedule of leases in default or classified as uncollectible, and schedule of non-exempt or reportable transactions as of December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

### Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of Clymene Management Services 401(k) Retirement Plan, formerly known as Atlas Commodities, LLC 401(k) Profit Sharing Plan. As permitted by 29 CFR 2520. 103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 14, 2021, we indicate that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations and Disclosure under ERISA.



Houston, Texas  
October 11, 2022

CLYMENE MANAGEMENT SERVICES 401(k) RETIREMENT PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
DECEMBER 31, 2021 AND 2020

|                                    | <u>2021</u>                | <u>2020</u>                |
|------------------------------------|----------------------------|----------------------------|
| ASSETS                             |                            |                            |
| Investments, at fair value         | \$ 2,811,330               | \$ 2,199,769               |
| Receivables:                       |                            |                            |
| Employee contributions             | 46,699                     | 13,440                     |
| Employer contributions             | 11,746                     | -                          |
| Notes receivable from participants | <u>22,559</u>              | <u>17,936</u>              |
| Total receivables                  | <u>81,004</u>              | <u>31,376</u>              |
| TOTAL ASSETS                       | 2,892,334                  | 2,231,145                  |
| LIABILITIES                        |                            |                            |
| Excess contributions payable       | <u>17,839</u>              | <u>-</u>                   |
| Net Assets Available for Benefits  | <u><u>\$ 2,874,495</u></u> | <u><u>\$ 2,231,145</u></u> |

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

CLYMENE MANAGEMENT SERVICES 401(k) RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Additions to Net Assets Attributable to:

|                                               |                  |
|-----------------------------------------------|------------------|
| Employee contributions                        | \$ 548,104       |
| Employer contributions                        | 83,433           |
| Rollover contributions                        | 28,815           |
| Net appreciation in fair value of investments | <u>376,384</u>   |
|                                               | <u>1,036,736</u> |

Deductions from Net Assets Attributable to:

|                     |                |
|---------------------|----------------|
| Benefit payments    | 382,838        |
| Administrative fees | <u>10,548</u>  |
|                     | <u>393,386</u> |

|                                             |         |
|---------------------------------------------|---------|
| Change in Net Assets Available for Benefits | 643,350 |
|---------------------------------------------|---------|

Net Assets Available for Benefits at:

|                   |                            |
|-------------------|----------------------------|
| Beginning of Year | <u>2,231,145</u>           |
| End of Year       | <u><u>\$ 2,874,495</u></u> |

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

## CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

#### NOTE 1: DESCRIPTION OF THE PLAN

The following description of the Clymene Management Services 401(k) Retirement Plan (the "Plan"), formerly known as Atlas Commodities, LLC 401(k) Profit Sharing Plan, provides only general information. Participants should refer to the plan document for a more complete description of the Plan provisions.

##### General

The Plan, as amended and restated, was established January 1, 2007 as a defined contribution plan covering all eligible employees of Atlas Commodities, LLC (the "Company"). The Plan covered substantially all employees of the Company except certain groups of employees as defined in the plan document.

Effective January 1, 2020, the Plan was amended. The plan sponsor was Atlas Commodities, LLC. The Plan was established for the benefit of the employees of Atlas Field Services, LLC, Gold Coast Utility Specialist, LLC, Skynetwest, LLC, Clymene Management Services, LLC, and Atlas Commodities II Retail Energy, LLC.

Effective September 1, 2021, the Plan was amended and renamed Clymene Management Services 401(k) Retirement Plan. The plan sponsor is Clymene Management Services, LLC. The Plan was established for the benefit of the employees of Atlas Commodities, LLC, Atlas Field Services, LLC, Gold Coast Utility Specialist, LLC, Skynetwest, LLC, Atlas Commodities II Retail Energy, LLC, Hyperion Safety Environmental Solutions, LLC, and Kronos Environmental & Infrastructure, LLC.

Effective October 25, 2021, the Plan was amended. The plan sponsor is Clymene Management Services, LLC. The Plan is established for the benefit of the employees of Atlas Commodities, LLC, Atlas Field Services, LLC, Gold Coast Utility Specialist, LLC, Atlas Commodities II Retail Energy, LLC, Hyperion Safety Environmental Solutions, LLC, Iapetus Infrastructure Services, LLC, and Soaring Eagle Technologies, LLC (collectively, the "Companies"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

As discussed in Note 4, on September 1, 2021, the plan administrator approved the transfer of plan assets from Principal Life Insurance Company to Fidelity Management Trust Company ("Fidelity").

##### Eligibility

For the period January 1, 2021 through August 31, 2021, employees of the Company were eligible to participate in the Plan upon reaching age 21 and completion of one year of service (minimum of 1,000 service hours). Once these eligibility requirements had been met, participants could enter the Plan on the first day of the Plan year or first day of the seventh month of the Plan year.

## CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 1: DESCRIPTION OF THE PLAN (Continued)

Effective September 1, 2021, employees of the Company are eligible to participate in the Plan upon reaching age 21 and completion of three months of service. Once the eligibility requirements have been met, participants may enter the Plan on the first day of the following month.

##### Contributions

For the period January 1, 2021 through August 31, 2021, participants could elect to contribute 100% of eligible compensation into the Plan, subject to certain limitations, deferred on a pre-tax basis. Participants could also designate some or all their contributions as an after-tax Roth contribution, also subject to limitations.

Effective September 1, 2021, participants could elect to contribute up to 92% of eligible compensation into the Plan, subject to certain limitations, deferred on a pre-tax basis. Participants could also designate some or all their contributions as an after-tax Roth contribution, also subject to limitations.

Participants who have attained the age of 50 before the end of the plan year may make additional pre-tax catch-up contributions. The contribution limits apply to any calendar year and is adjusted annually by the Internal Revenue Service. The Plan allows rollover contributions from other qualified retirement plans. The Plan is participant directed. Participants may change their contribution rates at the beginning of each payroll period and investment options at any time.

The Companies may make a discretionary nonelective employer contribution to eligible participants based on each eligible participant's compensation to the total compensation paid to all eligible participants for the Plan year. There was no nonelective employer contribution made to the Plan in 2021.

Effective September 1, 2021, the Companies may, at their discretion, contribute for each participant a matching contribution equal to a percentage of each participant's elective contribution. The Companies made matching contributions equal to 50% of each participant's contribution up to 6% of each participant's eligible compensation on a pay period basis.

##### Participant Accounts

Each participant's account is credited with the participant's contributions and Company contributions as well as allocations of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. Benefits paid to participants under the Plan are limited to the vested balance in each participant's account.

CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1: DESCRIPTION OF THE PLAN (Continued)

Vesting and Payment of Benefits

Participants are at all times fully vested in their participant and rollover contribution accounts and the appreciation or depreciation thereon. From January 1, 2021 through August 31, 2021, the Company contributions vest according to the following schedule:

| Years of Service | Percentage Vested |
|------------------|-------------------|
| 0-1 years        | 0%                |
| 2 years          | 20%               |
| 3 years          | 40%               |
| 4 years          | 60%               |
| 5 years          | 80%               |
| 6 years          | 100%              |

Effective September 1, 2021, the nonelective employer contributions vest according to the following schedule:

| Years of Service | Percentage Vested |
|------------------|-------------------|
| 0-1 years        | 0%                |
| 2 years          | 20%               |
| 3 years          | 40%               |
| 4 years          | 60%               |
| 5 years          | 80%               |
| 6 years          | 100%              |

Effective September 1, 2021, the matching employer contributions vest according to the following schedule:

| Years of Service | Percentage Vested |
|------------------|-------------------|
| 0 years          | 0%                |
| 1 years          | 25%               |
| 2 years          | 50%               |
| 3 years          | 75%               |
| 4 years          | 100%              |

Normal retirement age under the Plan is the later of age 65 or the 5<sup>th</sup> anniversary of participation in the Plan. Upon a participant's death, termination, retirement, disability, or attainment of age 59½, the vested funds in the participant's account are available to be distributed in a lump-sum payment. Distributions from the Plan are made in lump-sum payments. The Plan also allows for hardship withdrawals from a participant's salary deferral account.

## CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 1: DESCRIPTION OF THE PLAN (Continued)

##### Forfeiture Account

From January 1, 2021 through August 31, 2021, the Plan controlled forfeiture account, which was funded from the non-vested portions of terminated participants' account balances, served to reduce administrative expenses of the Plan, employer contributions, or restore forfeited account balance of rehires who are eligible for a restoration of forfeitures in future plan years.

Effective September 1, 2021, the Plan controlled forfeiture account, which was funded from the non-vested portions of terminated participants' account balances, served to reduce employer contributions.

During the year ended December 31, 2021, no forfeitures were used to reduce administrative expenses of the Plan, employer contributions, or restore forfeited account balance of rehires who are eligible for a restoration of forfeitures in future plan years. As of December 31, 2021 and 2020, the Plan retained \$4,172 and \$3,081, respectively, in forfeitures.

##### Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance in the Plan. Interest rates on loans are stated at a reasonable rate. Loans are repaid in level installments through payroll deductions for periods ranging up to five years and in certain situations may exceed five years. Loans are secured by the participant's vested account balance to the extent of the principal amount of the loan plus accrued interest.

##### Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, each participant's account balance becomes 100% vested.

#### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting.

##### Use of Estimates

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

## CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### Investment Valuation and Income Recognition

Investments are reported at fair value, which 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 Note 3 for discussion of fair value measurements. Purchases and sales of securities are reflected on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

##### Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued and unpaid interest. Delinquent notes receivable from participants are reclassified as distributions based upon the terms of the Plan document. At December 31, 2021 and 2020, no allowance was considered necessary by management.

##### Administrative fees

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to notes receivable from participants, withdrawals, and certain investment transaction fees are charged directly to the participant's account and are included in administrative fees. Other investment-related expenses are included in net appreciation in fair value of investments.

##### Benefit Payments

Distributions to participants are recorded when paid.

#### NOTE 3: FAIR VALUE MEASUREMENTS

The Plan measures the fair value of Plan assets as the price that would be received to sell an asset in the principal market for that asset. These measurements are classified into a hierarchy framework by the inputs used to perform the fair value calculation. The 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 (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

## CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 3: FAIR VALUE MEASUREMENTS (Continued)

As required by FASB ASC 820-10, financial assets and liabilities are classified based on the lowest level of input that is significant to the fair value measurement. The Company's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of the fair value of assets and liabilities and their placement within the fair value hierarchy levels. The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2: Inputs to the valuation methodology are other than quoted market prices in active markets that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets; quoted prices that are in inactive markets; inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3: Inputs to the valuation methodology are unobservable for the asset or liability.

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

#### Mutual funds

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. All mutual funds are classified within Level 1 of the valuation hierarchy.

#### Collective trust fund

Valued at NAV per share as a practical expedient. In accordance with GAAP, since the common/collective fund is measured using the NAV per share practical expedient and is not classified in the fair value hierarchy.

#### Pooled separate accounts:

Valued daily based on the market value of the underlying net assets in each separate account. The majority of the underlying net assets have observable Level 1 and/or 2 quoted pricing inputs which are used to determine the unit value of the PSA which is not publicly quoted. These pooled separate accounts are classified as Level 2.

CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 3: FAIR VALUE MEASUREMENTS (Continued)

The following table summarizes the valuation of the Company's financial instruments by FASB ASC 820-10 pricing levels as of December 31, 2021:

| Description                              | Level 1      | Level 2 | Level 3 | Total               |
|------------------------------------------|--------------|---------|---------|---------------------|
| Mutual Funds                             | \$ 2,798,819 | \$ -    | \$ -    | \$ 2,798,819        |
| Total assets in the fair value hierarchy | \$ 2,798,819 | \$ -    | \$ -    | 2,798,819           |
| Investments measured at net asset value* |              |         |         | 12,511              |
| Total assets at fair value               |              |         |         | <u>\$ 2,811,330</u> |

The following table summarizes the valuation of the Company's financial instruments by FASB ASC 820-10 pricing levels as of December 31, 2020:

| Description                              | Level 1 | Level 2      | Level 3 | Total               |
|------------------------------------------|---------|--------------|---------|---------------------|
| Pooled separate accounts                 | \$ -    | \$ 2,199,769 | \$ -    | \$ 2,199,769        |
| Total investments measured at fair value | \$ -    | \$ 2,199,769 | \$ -    | <u>\$ 2,199,769</u> |

\* In accordance with Financial Accounting Standard Board (FASB) Accounting Standards Codification (ASC) Subtopic 820-10 "Fair Value Measurement", certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented on the statements of net assets available for benefits.

NOTE 4: INFORMATION CERTIFIED

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Principal Life Insurance Company ("Principal"), the former custodian of the Plan, has certified to the completeness and accuracy of all investments reflected in the accompanying statements of net assets available for benefits as of December 31, 2020 and the related investment activity reflected in the statement of changes in net assets available for benefits for the period January 1, 2021 through August 31, 2021.

Fidelity has certified to the completeness and accuracy of all investments reflected in the accompanying statements of net assets available for benefits as of December 31, 2021 and the related investment activity reflected in the statement of changes in net assets available for benefits for the period September 1, 2021 through December 31, 2021.

## CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 5: INCOME TAX STATUS

The Plan had previously adopted a Non-Standardized Prototype plan, which obtained its latest opinion letter on March 31, 2014. Effective September 1, 2021, the Plan adopted a Non-Standardized Pre-Approved Profit-Sharing Plan with CODA, which obtained its latest opinion letter on June 30, 2020. Under both plans, the Internal Revenue Service ("IRS") stated that the prototype document satisfies the applicable provisions of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the opinion letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any 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. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

The Plan did not have unrecognized tax benefits as of December 31, 2021 and 2020 and does not expect this to change significantly over the next twelve months. The Plan will recognize interest and penalties accrued on any unrecognized tax benefits as a component of income tax expense. As of December 31, 2021 and 2020, the Plan has not accrued interest or penalties related to uncertain tax positions.

#### NOTE 6: PARTY-IN-INTEREST TRANSACTIONS

As of December 31, 2020 and for the period January 1, 2021 through August 31, 2021, the Plan invested in pooled separate accounts managed by Principal or entities affiliated with Principal. Principal is the custodian of the Plan and, therefore, qualifies as a party-in-interest as defined under ERISA guidelines.

As of December 31, 2021 and for the period September 1, 2021 through December 31, 2021, the Plan invested in mutual funds managed by Fidelity. Fidelity is the trustee of the Plan and, therefore, qualifies as a party-in-interest as defined under ERISA guidelines

Notes receivable from participants also qualify as party-in-interest transactions. These transactions are covered by an exemption from the prohibited transaction provision.

CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 7: RISKS AND UNCERTAINTIES

Plan participants make choices regarding their investments securities, and are exposed to risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that a reduction in value can occur in the near term and that such changes could materially affect participant account balances reported in the statement of net assets available for benefits.

NOTE 8: RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

|                                                                           | <u>2021</u>         | <u>2020</u>         |
|---------------------------------------------------------------------------|---------------------|---------------------|
| Net assets available for benefits<br>per the financial statements         | \$ 2,874,495        | \$ 2,231,145        |
| Employee contributions receivable                                         | (46,699)            | -                   |
| Employer contributions receivable                                         | (11,746)            | -                   |
| Adjustment from NAV to fair value<br>for collective trust fund investment | 111                 | -                   |
| Excess contributions payable                                              | <u>17,839</u>       | <u>-</u>            |
| Net assets available for benefits<br>Per Schedule H to the Form 5500      | <u>\$ 2,834,000</u> | <u>\$ 2,231,145</u> |

NOTE 9: SUBSEQUENT EVENTS

Management evaluated the period from January 1, 2022 through October 11, 2022, which was the date the financial statements were available to be issued.

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SUPPLEMENTAL  
INFORMATION

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CLYMENE MANAGEMENT SERVICES 401(k) RETIREMENT PLAN  
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
DECEMBER 31, 2021

Plan number: 001  
 EIN: 84-3724409  
 Schedule H, Line 4(i)

| (a) | (b)                                                      | (c)                                                                                                              | (d)  | (e)                 |
|-----|----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|------|---------------------|
|     | IDENTITY OF ISSUE, BORROWER,<br>LESSOR, OR SIMILAR PARTY | DESCRIPTION OF INVESTMENT<br>INCLUDING MATURITY DATE, RATE<br>OF INTEREST, COLLATERAL,<br>PAR, OR MATURITY VALUE | COST | CURRENT<br>VALUE    |
|     | INVS DEVELOP MKT Y                                       | Mutual Fund                                                                                                      | **   | \$ 1,743            |
|     | BLKRK HI YLD BD INST                                     | Mutual Fund                                                                                                      | **   | 17,642              |
|     | AF EUROPAC GROWTH R6                                     | Mutual Fund                                                                                                      | **   | 2,297               |
|     | JPM EQUITY INCOME R6                                     | Mutual Fund                                                                                                      | **   | 14,005              |
|     | FKLN SM CAP VALUE R6                                     | Mutual Fund                                                                                                      | **   | 2,596               |
|     | MFS MID CAP GRTH R3                                      | Mutual Fund                                                                                                      | **   | 503                 |
|     | PIONEER FDMTL GRTH Y                                     | Mutual Fund                                                                                                      | **   | 95,909              |
|     | AB SM CAP GRTH K                                         | Mutual Fund                                                                                                      | **   | 6,422               |
|     | JH DSCPL VAL MDCP R6                                     | Mutual Fund                                                                                                      | **   | 8,909               |
| *   | FID FDM IDX 2020 INV                                     | Mutual Fund                                                                                                      | **   | 1,004               |
| *   | FID FDM IDX 2025 INV                                     | Mutual Fund                                                                                                      | **   | 109,619             |
| *   | FID FDM IDX 2030 INV                                     | Mutual Fund                                                                                                      | **   | 27,648              |
| *   | FID FDM IDX 2035 INV                                     | Mutual Fund                                                                                                      | **   | 929,168             |
| *   | FID FDM IDX 2040 INV                                     | Mutual Fund                                                                                                      | **   | 444,950             |
| *   | FID FDM IDX 2045 INV                                     | Mutual Fund                                                                                                      | **   | 50,037              |
| *   | FID FDM IDX 2050 INV                                     | Mutual Fund                                                                                                      | **   | 419,531             |
| *   | FID 500 INDEX                                            | Mutual Fund                                                                                                      | **   | 355,432             |
| *   | FID FDM IDX 2055 INV                                     | Mutual Fund                                                                                                      | **   | 198,183             |
| *   | FID MID CAP IDX                                          | Mutual Fund                                                                                                      | **   | 16,743              |
| *   | FID SM CAP IDX                                           | Mutual Fund                                                                                                      | **   | 3,713               |
| *   | FID FDM IDX 2060 INV                                     | Mutual Fund                                                                                                      | **   | 79,551              |
| *   | FID FDM IDX 2065 INV                                     | Mutual Fund                                                                                                      | **   | 13,214              |
| *   | MIP CL 2                                                 | Collective Trust Fund                                                                                            | **   | 12,511              |
|     |                                                          | 4.25%                                                                                                            |      |                     |
| *   | Participant loans                                        | with maturity dates<br>through 2025***                                                                           | -0-  | 22,559              |
|     | TOTAL                                                    |                                                                                                                  |      | <u>\$ 2,833,889</u> |

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

\*\* Cost information is not required for participant directed assets

\*\*\* Secured by participants accounts

A schedule of assets acquired and disposed of within year was not required

See accompanying independent auditor's report.

CLYMENE MANAGEMENT SERVICES 401(K) RETIREMENT PLAN  
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS,  
SCHEDULE OF LOANS OR FIXED INCOME OBLIGATIONS (IN DEFAULT),  
SCHEDULE OF LEASES IN DEFAULT OR CLASSIFIED AS UNCOLLECTIBLE, AND  
SCHEDULE OF NON-EXEMPT OR REPORTABLE TRANSACTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2021

PLAN NUMBER: 001  
EIN: 84-3724409

SCHEDULE H Part IV QUESTIONS:

Line 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

None

Line 4b - SCHEDULE OF LOANS OR FIXED INCOME OBLIGATIONS (IN DEFAULT)

None

Line 4c - SCHEDULE OF LEASES IN DEFAULT OR CLASSIFIED AS  
UNCOLLECTIBLE

None

Line 4d - SCHEDULE OF NON-EXEMPT OR REPORTABLE TRANSACTIONS

None

See accompanying independent auditor's report