

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>CABI LLC 401(K) PROFIT SHARING PLAN & TRUST</u> 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>CABI LLC</u> <u>21750 ARNOLD CENTER RD</u> <u>CARSON, CA 90810-1645</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2009</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>20-0571574</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>310-638-3333</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>448120</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>01/01/2009</u>		2b Employer Identification Number (EIN) <u>20-0571574</u>		2c Plan Sponsor's telephone number <u>310-638-3333</u>		2d Business code (see instructions) <u>448120</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>										
1c Effective date of plan <u>01/01/2009</u>											
2b Employer Identification Number (EIN) <u>20-0571574</u>											
2c Plan Sponsor's telephone number <u>310-638-3333</u>											
2d Business code (see instructions) <u>448120</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2022	MARIA PADILLA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 268
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year.....		6a(1) 232
a(2) Total number of active participants at the end of the plan year		6a(2) 208
b Retired or separated participants receiving benefits.....		6b 0
c Other retired or separated participants entitled to future benefits		6c 48
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 256
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 256
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 206
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan CABI LLC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 CABI LLC	D Employer Identification Number (EIN) 20-0571574	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
PAYCHEX SECURITIES CORPORATION	225 KENNETH DRIVE ROCHESTER, NY 14623
16-1486352	

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

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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)

CLEARVIEW 401K CONSULTANTS INC

1835 WEST ORANGEWOOD AVE
SUITE 102
ORANGE, CA 92868

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 15	ADVISOR	21016	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

PAYCHEX, INC.

911 PANORAMA TRAIL S
ROCHESTER, NY 14625

16-1124166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 15	RECORDKEEPER	15022	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan CABI LLC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 CABI LLC	D Employer Identification Number (EIN) 20-0571574	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	55665	37648
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	547056	536462
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	447028	339722
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	13198554	13791151
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1) 0	
(2)	Employer real property.....	1d(2) 0	
e	Buildings and other property used in plan operation	1e 0	
f	Total assets (add all amounts in lines 1a through 1e)	1f 14248303	14704983
Liabilities			
g	Benefit claims payable	1g 0	
h	Operating payables	1h 0	
i	Acquisition indebtedness.....	1i 0	
j	Other liabilities.....	1j 0	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k 0	0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l 14248303	14704983

Part II Income and Expense Statement

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

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A) 484662	
	(B) Participants	2a(1)(B) 865157	
	(C) Others (including rollovers).....	2a(1)(C) 0	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)	1349819
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A) 55	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E) 18751	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)	18806
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C) 1574344	
	(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)	1574344
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		170714
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3113683
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2609020	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		2609020
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		10358
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	16609	
(3) Investment advisory and management fees.....	2i(3)	21016	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		37625
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2657003
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		456680
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: MACIAS GINI & O'CONNELL LLP

(2) EIN: 68-0300457

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	
4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan CABI LLC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 CABI LLC	D Employer Identification Number (EIN) 20-0571574

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 16-1470238	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3

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

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

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☒ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☒ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☒ No

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 _____

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Financial Statements

And Supplementary Information

As of December 31, 2021 and 2020
and for the year ended December 31, 2021



Certified
Public
Accountants

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

December 31, 2021 and 2020

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Independent Auditors' Report

To the Plan Administrator and Participants of
CAbi LLC 401(K) Profit Sharing Plan and Trust

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

We have performed an audit of the financial statements of CAbi LLC 401(K) Profit Sharing Plan and Trust (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year 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 the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 6 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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the Financial Statements on the 2021 Financial Statements

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — 2021 Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4I - Schedule of Assets for the period ended December 31, 2021 is presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or 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 CAbi LLC 401(K) Profit Sharing Plan and Trust. 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 4, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



Irvine, CA

October 5, 2022

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits

December 31, 2021 and 2020

Assets	<u>2021</u>	<u>2020</u>
INVESTMENTS, AT FAIR VALUE		
Registered investment companies, at fair value	\$ <u>14,327,613</u>	\$ <u>13,745,610</u>
RECEIVABLES		
Employer contributions receivable	37,648	55,665
Notes receivable from participants	<u>339,722</u>	<u>447,028</u>
TOTAL RECEIVABLES	<u>377,370</u>	<u>502,693</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u><u>14,704,983</u></u>	\$ <u><u>14,248,303</u></u>

See accompanying notes to financial statements.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST
 Statements of Changes in Net Assets Available for Benefits
 For the Year Ended December 31, 2021

ADDITIONS

INVESTMENT INCOME	
Net appreciation in fair value of investments	\$ 170,714
Dividends and interest	<u>1,574,399</u>
TOTAL INVESTMENT INCOME	1,745,113
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS	18,751
CONTRIBUTIONS	
Participant	865,157
Employer	<u>484,662</u>
TOTAL CONTRIBUTIONS	1,349,819
TOTAL ADDITIONS	3,113,683
<u>DEDUCTIONS</u>	
Benefits paid to participants	2,619,378
Administrative expenses	<u>37,625</u>
TOTAL DEDUCTIONS	<u>2,657,003</u>
INCREASE IN NET ASSETS	456,680
NET ASSETS AVAILABLE FOR BENEFITS, January 1	<u>14,248,303</u>
NET ASSETS AVAILABLE FOR BENEFITS, December 31	<u><u>\$ 14,704,983</u></u>

See accompanying notes to financial statements.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 1 - SUMMARY OF THE PLAN

Plan Description

The following description of the CABI LLC 401(k) Profit Sharing Plan and Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a 401(k) salary deferral and profit sharing plan covering substantially all employees of CABI LLC, and is subject to provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). CABI LLC (the “Company”) is the Plan’s sponsor and serves as plan administrator. Paychex, Inc. serves as the Plan’s recordkeeper. Mid Atlantic Trust Company serves as the Plan’s trustee. This Plan was established for the purpose of providing retirement benefits to eligible employees in accordance with the Plan. The Plan is intended to satisfy the provisions of Section 401(a) of the Internal Revenue Code (IRC) of 1986, as amended.

Participant Eligibility

Employees of the Company are eligible to participate in the Plan after having reached 21 years of age and completing one year of service of which is defined as completing 1,000 hours of service within a given year.

Contributions

Participants may elect to contribute between 0% and 92% of eligible compensation to the Plan each year. The 402(g) limits for 2021 and 2020 were \$19,500. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions in accordance with, and subject to the limitations of, Code Section 414(v). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

The Plan includes a safe harbor provision, which for the Plan year ended December 31, 2021, required Company matching contributions equal to 100% of each participant’s deferral contributions, up to 4% of the participant’s eligible compensation. In addition, under the terms of the Plan, the Company may also elect to make discretionary profit-sharing contributions to the Plan. Profit sharing contributions are allocated to participants in the same proportion as a participant’s compensation bears to the total of all participants’ compensation. There were no profit-sharing contributions for the year ended December 31, 2021. Contributions are subject to regulatory limitations.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 1 - SUMMARY OF THE PLAN (CONTINUED)

Contributions (Continued)

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds as investment options for participants.

CARES Act Amendments

In March 2020, the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") became law. The CARES Act, among other things, includes several relief provisions available to tax-qualified retirement plans and their participants. During 2020, the Plan adopted the following provisions to the Plan for qualified individuals, those who themselves or whose spouse/dependent was diagnosed with COVID-19 or experienced adverse financial consequences due to COVID-19:

- In-service withdrawals of up to \$100,000 of vested balance available through December 31, 2020, after first taking all available loans from the Plan.
- A temporary additional loan and relaxation of current requirements for loans taken through September 22, 2020, based on the lesser of 50% of the vested account balance or \$50,000.
- A temporary allowance for employees to defer loan repayments through December 31, 2020 for one year.

Plan management intends to formally amend the Plan regarding the above provisions by the required deadline of December 31, 2025. If the Plan is not formally amended for the above provisions, it will not be in compliance with the IRC.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of Company contributions and plan earnings and charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions, the Company's safe harbor matching contributions, plus actual earnings thereon. Vesting in the Company's profit-sharing contributions is based on years of continuous service. Participants vest in profit-sharing contributions at 20% per year after two years of service and are fully vested after six years of credited service.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 1 - SUMMARY OF THE PLAN (CONTINUED)

Forfeitures

Forfeitures are the non-vested portion of a participant's account that are lost upon termination of employment. Forfeitures are retained by the Plan and are used to pay plan administrative expenses. At December 31, 2021 and 2020, there were no non-vested forfeitures held by the Plan.

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 percent of their vested account balance. The loans are issued by the Plan and secured by the balance in the participant's account. All loans must be repaid within a period of four and a half years, unless the loan is used to purchase a principal residence, in which case, the loan must be repaid within a reasonable period of time not to exceed fifteen years. Under the terms of the Plan agreement, plan loans will bear a reasonable rate of interest as computed by the prime rate plus 1%. As of December 31, 2021, the rate of interest on outstanding loans was between 4.25% and 6.5% with various maturities through December 2029.

Payment of benefits

Upon termination of service, a participant may elect to receive payment up to the value of the vested interest in his or her account. Payments may be lump-sum, partial or be made in installments. Additionally, under certain circumstances of financial hardship or upon attaining the age of 59½, a participant is allowed to withdraw certain funds from the Plan.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan have been prepared in conformity with accounting principles generally accepted in the United States of America ("US GAAP").

Investment valuation

Investments are stated at fair value. Fair value is the price that 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 investments are recorded 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 at year-end.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Notes Receivable from Participants

Notes receivable from participants are measured at amortized cost, which represents unpaid principal balance plus accrued but unpaid interest.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain administrative expenses related to operating and maintaining the Plan are paid by the Plan, unless they are paid by the Company. Expenses that are paid by the Company are excluded from these financial statements.

Accounting Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and deductions during the reporting period. Actual results could differ from estimates.

NOTE 3 - FAIR VALUE MEASUREMENTS

Fair Value Measurements

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

Level 1 Inputs to the valuation techniques are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- 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 and significant to the fair value measurement.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

Fair Value Measurements (Continued)

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

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.

Registered investment companies (Mutual Funds) - 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 U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The following table discloses the fair value hierarchy of the Plan's assets by level as of December 31, 2021 and 2020:

	As of December 31, 2021			
	Level 1	Level 2	Level 3	Total Fair Value
Assets:				
Registered investment companies	\$ 14,327,613	\$ -	\$ -	\$ 14,327,613
Total assets at fair value	<u>\$ 14,327,613</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,327,613</u>
Assets at Fair Value				
	As of December 31, 2020			
	Level 1	Level 2	Level 3	Total Fair Value
Assets:				
Registered investment companies	\$ 13,745,610	\$ -	\$ -	\$ 13,745,610
Total assets at fair value	<u>\$ 13,745,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,745,610</u>

NOTE 4 - INCOME TAX STATUS

The Plan document is a prototype non-standardized profit-sharing plan with Cash or Deferred Arrangement (CODA) that received a favorable opinion letter from the Internal Revenue Service on April 10, 2014, which stated that the prototype Plan, as then designed, was in accordance with applicable sections of the IRC.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 4 - INCOME TAX STATUS (CONTINUED)

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

NOTE 5 - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market volatility, and credit risks. It is reasonably possible, given the level of risk associated with investment securities that changes in the near term could materially affect a participant's account balance and the amounts reported in the financial statements.

NOTE 6 - INFORMATION CERTIFIED BY TRUSTEE

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. All of information related to investments from participant disclosed in the accompanying financial statements and supplemental schedule, held at December 31, 2021 and 2020, and net appreciation in fair value of investment, interest and dividends for the year ended December 31, 2021, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Mid Atlantic Trust Company, the trustee of the Plan.

NOTE 7 - PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right to terminate the Plan and discontinue its contributions at any time. If the Plan is terminated, amounts allocated to a participant's account become fully vested.

NOTE 9 - SUBSEQUENT EVENTS

Effective May 19, 2022, the Plan was amended and restated to include all required provisions to comply with the Internal Revenue Services' Cycle 3 restatement requirements of the 2017 Cumulative List (Notice 2017-37).

The COVID-19 pandemic impacted the United States during 2021 and significantly disrupted financial markets, economies, and continues to have impacts subsequent to December 31, 2021. As noted in the risk and uncertainties note, investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits. The Plan has evaluated and determined that no other events have occurred subsequent to the date of the statement of net assets available for benefits through October 5, 2022, the date which the financial statements were available to be issued, which require recording or disclosure in these financial statements.

SUPPLEMENTARY INFORMATION

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Schedule I

Schedule H, Line 41 - Schedule of Assets (Held at End of Year)

Plan FEIN#: 20-0571574; Plan #003

December 31, 2021

(a)	Security (b)	Description of Investment (c)	Cost (d)	Value (e)
	Money Market Fund	Vanguard Federal Money Market Fund Investor	** \$	536,462
	Equity Fund	Fidelity OTC	**	774,440
	Equity Fund	JPMorgan Mid Cap Value Fund Class L	**	160,615
	Equity Fund	Franklin Small Cap Growth Fund Advisor Class	**	281,864
	Equity Fund	Manning & Napier Disciplined Value Series Class I	**	167,130
	Equity Fund	Principal MidCap Fund R-5 Class	**	199,947
	Equity Fund	PGIM Jennison Natural Resources Fund - Class Z	**	56,207
	Equity Fund	Vanguard Dividend Growth Fund Investor Shares	**	98,028
	Equity Fund	Vanguard Real Estate Index Fund Admiral Shares	**	140,264
	Equity Fund	Vanguard Mid-Cap Index Fund Admiral Shares	**	277,925
	Equity Fund	Vanguard Small-Cap Index Fund Admiral Shares	**	254,805
	Equity Fund	Vanguard 500 Index Fund Admiral Shares	**	681,277
	Equity Fund	Victory Sycamore Small Company Opportunity Fund Class I	**	220,391
	International Equity Fund	Invesco Developing Markets Fund Class Y	**	195,886
	International Equity Fund	Fidelity Internation Index	**	13,935
	International Equity Fund	Hartford Schroders International Multi-Cap Value Fund Class SDI	**	123,028
	International Equity Fund	Vanguard International Growth Fund Investor Shares	**	475,601
	Fixed Income Fund	The Hartford Strategic Income Fund Class R6	**	187,120
	Fixed Income Fund	Vanguard GNMA Fund Investor Shares	**	196,860
	Fixed Income Fund	Vanguard Short-Term Investment-Grade Fund Investor Shares	**	153,063
	Fixed Income Fund	Western Asset Core Bond Fund Class I	**	161,014
	Balanced Fund	Vanguard Target Retirement Income Fund Investor Shares	**	166,396
	Balanced Fund	Vanguard Target Retirement 2015 Fund Investor Shares	**	645,163
	Balanced Fund	Vanguard Target Retirement 2025 Fund Investor Shares	**	639,263
	Balanced Fund	Vanguard Target Retirement 2035 Fund Investor Shares	**	1,447,736
	Balanced Fund	Vanguard Target Retirement 2045 Fund Investor Shares	**	1,595,846
	Balanced Fund	Vanguard Target Retirement 2065 Fund Investor Shares	**	2,427
	Balanced Fund	Vanguard Target Retirement 2020 Fund Investor Shares	**	291,634
	Balanced Fund	Vanguard Target Retirement 2060 Fund Investor Shares	**	259,131
	Balanced Fund	Vanguard Target Retirement 2055 Fund Investor Shares	**	180,005
	Balanced Fund	Vanguard Target Retirement 2050 Fund Investor Shares	**	611,614
	Balanced Fund	Vanguard Target Retirement 2040 Fund Investor Shares	**	1,648,915
	Balanced Fund	Vanguard Target Retirement 2030 Fund Investor Shares	**	1,333,472
	Alternative Asset Fund	Invesco Gold & Special Minerals Fund Class Y	**	150,149
			\$	14,327,613
*	Participant loans	Interest rates at 4.25% - 6.5% maturing through December 2029		339,722
			\$	14,667,335

* Denotes a party-in-interest as defined by ERISA.

** Cost of participant-directed investments is not required to be disclosed.

See independent auditors' report.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Financial Statements

And Supplementary Information

As of December 31, 2021 and 2020
and for the year ended December 31, 2021



Certified
Public
Accountants

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

December 31, 2021 and 2020

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Independent Auditors' Report

To the Plan Administrator and Participants of
CAbi LLC 401(K) Profit Sharing Plan and Trust

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

We have performed an audit of the financial statements of CAbi LLC 401(K) Profit Sharing Plan and Trust (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year 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 the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 6 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 accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the Financial Statements on the 2021 Financial Statements

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — 2021 Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4I - Schedule of Assets for the period ended December 31, 2021 is presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

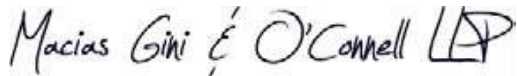
In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations 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 CAbi LLC 401(K) Profit Sharing Plan and Trust. 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 4, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



Irvine, CA

October 5, 2022

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits

December 31, 2021 and 2020

Assets	<u>2021</u>	<u>2020</u>
INVESTMENTS, AT FAIR VALUE		
Registered investment companies, at fair value	\$ <u>14,327,613</u>	\$ <u>13,745,610</u>
RECEIVABLES		
Employer contributions receivable	37,648	55,665
Notes receivable from participants	<u>339,722</u>	<u>447,028</u>
TOTAL RECEIVABLES	<u>377,370</u>	<u>502,693</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u><u>14,704,983</u></u>	\$ <u><u>14,248,303</u></u>

See accompanying notes to financial statements.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST
Statements of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2021

ADDITIONS

INVESTMENT INCOME	
Net appreciation in fair value of investments	\$ 170,714
Dividends and interest	<u>1,574,399</u>
TOTAL INVESTMENT INCOME	1,745,113
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS	
	18,751
CONTRIBUTIONS	
Participant	865,157
Employer	<u>484,662</u>
TOTAL CONTRIBUTIONS	1,349,819
TOTAL ADDITIONS	3,113,683
<u>DEDUCTIONS</u>	
Benefits paid to participants	2,619,378
Administrative expenses	<u>37,625</u>
TOTAL DEDUCTIONS	<u>2,657,003</u>
INCREASE IN NET ASSETS	456,680
NET ASSETS AVAILABLE FOR BENEFITS, January 1	<u>14,248,303</u>
NET ASSETS AVAILABLE FOR BENEFITS, December 31	<u><u>\$ 14,704,983</u></u>

See accompanying notes to financial statements.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 1 - SUMMARY OF THE PLAN

Plan Description

The following description of the CABI LLC 401(k) Profit Sharing Plan and Trust (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a 401(k) salary deferral and profit sharing plan covering substantially all employees of CABI LLC, and is subject to provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). CABI LLC (the “Company”) is the Plan’s sponsor and serves as plan administrator. Paychex, Inc. serves as the Plan’s recordkeeper. Mid Atlantic Trust Company serves as the Plan’s trustee. This Plan was established for the purpose of providing retirement benefits to eligible employees in accordance with the Plan. The Plan is intended to satisfy the provisions of Section 401(a) of the Internal Revenue Code (IRC) of 1986, as amended.

Participant Eligibility

Employees of the Company are eligible to participate in the Plan after having reached 21 years of age and completing one year of service of which is defined as completing 1,000 hours of service within a given year.

Contributions

Participants may elect to contribute between 0% and 92% of eligible compensation to the Plan each year. The 402(g) limits for 2021 and 2020 were \$19,500. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions in accordance with, and subject to the limitations of, Code Section 414(v). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

The Plan includes a safe harbor provision, which for the Plan year ended December 31, 2021, required Company matching contributions equal to 100% of each participant’s deferral contributions, up to 4% of the participant’s eligible compensation. In addition, under the terms of the Plan, the Company may also elect to make discretionary profit-sharing contributions to the Plan. Profit sharing contributions are allocated to participants in the same proportion as a participant’s compensation bears to the total of all participants’ compensation. There were no profit-sharing contributions for the year ended December 31, 2021. Contributions are subject to regulatory limitations.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 1 - SUMMARY OF THE PLAN (CONTINUED)

Contributions (Continued)

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds as investment options for participants.

CARES Act Amendments

In March 2020, the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") became law. The CARES Act, among other things, includes several relief provisions available to tax-qualified retirement plans and their participants. During 2020, the Plan adopted the following provisions to the Plan for qualified individuals, those who themselves or whose spouse/dependent was diagnosed with COVID-19 or experienced adverse financial consequences due to COVID-19:

- In-service withdrawals of up to \$100,000 of vested balance available through December 31, 2020, after first taking all available loans from the Plan.
- A temporary additional loan and relaxation of current requirements for loans taken through September 22, 2020, based on the lesser of 50% of the vested account balance or \$50,000.
- A temporary allowance for employees to defer loan repayments through December 31, 2020 for one year.

Plan management intends to formally amend the Plan regarding the above provisions by the required deadline of December 31, 2025. If the Plan is not formally amended for the above provisions, it will not be in compliance with the IRC.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of Company contributions and plan earnings and charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions, the Company's safe harbor matching contributions, plus actual earnings thereon. Vesting in the Company's profit-sharing contributions is based on years of continuous service. Participants vest in profit-sharing contributions at 20% per year after two years of service and are fully vested after six years of credited service.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 1 - SUMMARY OF THE PLAN (CONTINUED)

Forfeitures

Forfeitures are the non-vested portion of a participant's account that are lost upon termination of employment. Forfeitures are retained by the Plan and are used to pay plan administrative expenses. At December 31, 2021 and 2020, there were no non-vested forfeitures held by the Plan.

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 percent of their vested account balance. The loans are issued by the Plan and secured by the balance in the participant's account. All loans must be repaid within a period of four and a half years, unless the loan is used to purchase a principal residence, in which case, the loan must be repaid within a reasonable period of time not to exceed fifteen years. Under the terms of the Plan agreement, plan loans will bear a reasonable rate of interest as computed by the prime rate plus 1%. As of December 31, 2021, the rate of interest on outstanding loans was between 4.25% and 6.5% with various maturities through December 2029.

Payment of benefits

Upon termination of service, a participant may elect to receive payment up to the value of the vested interest in his or her account. Payments may be lump-sum, partial or be made in installments. Additionally, under certain circumstances of financial hardship or upon attaining the age of 59½, a participant is allowed to withdraw certain funds from the Plan.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan have been prepared in conformity with accounting principles generally accepted in the United States of America ("US GAAP").

Investment valuation

Investments are stated at fair value. Fair value is the price that 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 investments are recorded 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 at year-end.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Notes Receivable from Participants

Notes receivable from participants are measured at amortized cost, which represents unpaid principal balance plus accrued but unpaid interest.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain administrative expenses related to operating and maintaining the Plan are paid by the Plan, unless they are paid by the Company. Expenses that are paid by the Company are excluded from these financial statements.

Accounting Estimates

The preparation of financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and deductions during the reporting period. Actual results could differ from estimates.

NOTE 3 - FAIR VALUE MEASUREMENTS

Fair Value Measurements

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

Level 1 Inputs to the valuation techniques are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- 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 and significant to the fair value measurement.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

Fair Value Measurements (Continued)

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

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.

Registered investment companies (Mutual Funds) - 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 U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The following table discloses the fair value hierarchy of the Plan's assets by level as of December 31, 2021 and 2020:

	As of December 31, 2021			
	Level 1	Level 2	Level 3	Total Fair Value
Assets:				
Registered investment companies	\$ 14,327,613	\$ -	\$ -	\$ 14,327,613
Total assets at fair value	<u>\$ 14,327,613</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,327,613</u>
Assets at Fair Value				
As of December 31, 2020				
	Level 1	Level 2	Level 3	Total Fair Value
Assets:				
Registered investment companies	\$ 13,745,610	\$ -	\$ -	\$ 13,745,610
Total assets at fair value	<u>\$ 13,745,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,745,610</u>

NOTE 4 - INCOME TAX STATUS

The Plan document is a prototype non-standardized profit-sharing plan with Cash or Deferred Arrangement (CODA) that received a favorable opinion letter from the Internal Revenue Service on April 10, 2014, which stated that the prototype Plan, as then designed, was in accordance with applicable sections of the IRC.

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements

December 31, 2021 and 2020

NOTE 4 - INCOME TAX STATUS (CONTINUED)

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

NOTE 5 - RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market volatility, and credit risks. It is reasonably possible, given the level of risk associated with investment securities that changes in the near term could materially affect a participant's account balance and the amounts reported in the financial statements.

NOTE 6 - INFORMATION CERTIFIED BY TRUSTEE

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. All of information related to investments from participant disclosed in the accompanying financial statements and supplemental schedule, held at December 31, 2021 and 2020, and net appreciation in fair value of investment, interest and dividends for the year ended December 31, 2021, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Mid Atlantic Trust Company, the trustee of the Plan.

NOTE 7 - PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right to terminate the Plan and discontinue its contributions at any time. If the Plan is terminated, amounts allocated to a participant's account become fully vested.

NOTE 9 - SUBSEQUENT EVENTS

Effective May 19, 2022, the Plan was amended and restated to include all required provisions to comply with the Internal Revenue Services' Cycle 3 restatement requirements of the 2017 Cumulative List (Notice 2017-37).

The COVID-19 pandemic impacted the United States during 2021 and significantly disrupted financial markets, economies, and continues to have impacts subsequent to December 31, 2021. As noted in the risk and uncertainties note, investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statement of changes in net assets available for benefits. The Plan has evaluated and determined that no other events have occurred subsequent to the date of the statement of net assets available for benefits through October 5, 2022, the date which the financial statements were available to be issued, which require recording or disclosure in these financial statements.

SUPPLEMENTARY INFORMATION

CABI LLC 401(K) PROFIT SHARING PLAN AND TRUST

Schedule I

Schedule H, Line 41 - Schedule of Assets (Held at End of Year)

Plan FEIN#: 20-0571574; Plan #003

December 31, 2021

(a)	Security (b)	Description of Investment (c)	Cost (d)	Value (e)
	Money Market Fund	Vanguard Federal Money Market Fund Investor	** \$	536,462
	Equity Fund	Fidelity OTC	**	774,440
	Equity Fund	JPMorgan Mid Cap Value Fund Class L	**	160,615
	Equity Fund	Franklin Small Cap Growth Fund Advisor Class	**	281,864
	Equity Fund	Manning & Napier Disciplined Value Series Class I	**	167,130
	Equity Fund	Principal MidCap Fund R-5 Class	**	199,947
	Equity Fund	PGIM Jennison Natural Resources Fund - Class Z	**	56,207
	Equity Fund	Vanguard Dividend Growth Fund Investor Shares	**	98,028
	Equity Fund	Vanguard Real Estate Index Fund Admiral Shares	**	140,264
	Equity Fund	Vanguard Mid-Cap Index Fund Admiral Shares	**	277,925
	Equity Fund	Vanguard Small-Cap Index Fund Admiral Shares	**	254,805
	Equity Fund	Vanguard 500 Index Fund Admiral Shares	**	681,277
	Equity Fund	Victory Sycamore Small Company Opportunity Fund Class I	**	220,391
	International Equity Fund	Invesco Developing Markets Fund Class Y	**	195,886
	International Equity Fund	Fidelity Internation Index	**	13,935
	International Equity Fund	Hartford Schroders International Multi-Cap Value Fund Class SDI	**	123,028
	International Equity Fund	Vanguard International Growth Fund Investor Shares	**	475,601
	Fixed Income Fund	The Hartford Strategic Income Fund Class R6	**	187,120
	Fixed Income Fund	Vanguard GNMA Fund Investor Shares	**	196,860
	Fixed Income Fund	Vanguard Short-Term Investment-Grade Fund Investor Shares	**	153,063
	Fixed Income Fund	Western Asset Core Bond Fund Class I	**	161,014
	Balanced Fund	Vanguard Target Retirement Income Fund Investor Shares	**	166,396
	Balanced Fund	Vanguard Target Retirement 2015 Fund Investor Shares	**	645,163
	Balanced Fund	Vanguard Target Retirement 2025 Fund Investor Shares	**	639,263
	Balanced Fund	Vanguard Target Retirement 2035 Fund Investor Shares	**	1,447,736
	Balanced Fund	Vanguard Target Retirement 2045 Fund Investor Shares	**	1,595,846
	Balanced Fund	Vanguard Target Retirement 2065 Fund Investor Shares	**	2,427
	Balanced Fund	Vanguard Target Retirement 2020 Fund Investor Shares	**	291,634
	Balanced Fund	Vanguard Target Retirement 2060 Fund Investor Shares	**	259,131
	Balanced Fund	Vanguard Target Retirement 2055 Fund Investor Shares	**	180,005
	Balanced Fund	Vanguard Target Retirement 2050 Fund Investor Shares	**	611,614
	Balanced Fund	Vanguard Target Retirement 2040 Fund Investor Shares	**	1,648,915
	Balanced Fund	Vanguard Target Retirement 2030 Fund Investor Shares	**	1,333,472
	Alternative Asset Fund	Invesco Gold & Special Minerals Fund Class Y	**	150,149
			\$	<u>14,327,613</u>
*	Participant loans	Interest rates at 4.25% - 6.5% maturing through December 2029		<u>339,722</u>
			\$	<u><u>14,667,335</u></u>

* Denotes a party-in-interest as defined by ERISA.

** Cost of participant-directed investments is not required to be disclosed.

See independent auditors' report.