

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>AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC-EMPLOYEES' 401(K) PROFIT SHARING PLAN</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>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1991</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>25-1401429</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>724-746-5300</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>562000</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1991</u>		2b Employer Identification Number (EIN) <u>25-1401429</u>		2c Plan Sponsor's telephone number <u>724-746-5300</u>		2d Business code (see instructions) <u>562000</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>01/01/1991</u>											
2b Employer Identification Number (EIN) <u>25-1401429</u>											
2c Plan Sponsor's telephone number <u>724-746-5300</u>											
2d Business code (see instructions) <u>562000</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>AQUATECH INTERNATIONAL LLC</u> <u>1 FOUR COINS DRIVE</u> <u>CANONSBURG, PA 15317</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.	10/13/2022	M RAMA SUBBO RAO
	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	293
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)	209
a(2) Total number of active participants at the end of the plan year		6a(2)	174
b Retired or separated participants receiving benefits.....		6b	12
c Other retired or separated participants entitled to future benefits		6c	83
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	269
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	269
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	246
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: 2A 2E 2F 2G 2J 2K 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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>1</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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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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 AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC-EMPLOYEES' 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 AQUATECH INTERNATIONAL LLC	D Employer Identification Number (EIN) 25-1401429

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

(a) Name of insurance carrier
AMERITAS LIFE INSURANCE CORP.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
47-0098400	61301	313821	246	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid 44611	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
JOHN T CARBERRY
7 PARKWAY CTR STE 650
PITTSBURGH, PA 15220-3716

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
17844			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
MICHAEL T MUSLIN
790 HOLIDAY DR
FOSTER PLAZA 11, 1ST FLR
PITTSBURGH, PA 15220-2750

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
17844			3

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

STEVEN P TUNINK

1730 PHILADELPHIA ST
INDIANA, PA 15701-1501

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
8923			3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	3622405
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	33846764

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

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

b	Balance at the end of the previous year	7b	3821153
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c	Additions: (1) Contributions deposited during the year	7c(1)	104255	
	(2) Dividends and credits.....	7c(2)	0	
	(3) Interest credited during the year.....	7c(3)	108314	
	(4) Transferred from separate account.....	7c(4)	249774	
	(5) Other (specify below)	7c(5)	2862	

▶ LOAN REPAYMENT

(6) Total additions	7c(6)	465205
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d Total of balance and additions (add lines 7b and 7c(6))	7d	4286358
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e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	432637	
(2) Administration charge made by carrier.....	7e(2)	193	
(3) Transferred to separate account.....	7e(3)	230391	
(4) Other (specify below)	7e(4)	732	

▶ LOAN ISSUE

(5) Total deductions	7e(5)	663953
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	3622405
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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 AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC-EMPLOYEES' 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AQUATECH INTERNATIONAL LLC	D Employer Identification Number (EIN) 25-1401429	

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
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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)

AMERITAS LIFE INSURANCE CORP.

47-0098400

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORDKEEPER	2655	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC-EMPLOYEES' 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>AQUATECH INTERNATIONAL LLC</u>	D Employer Identification Number (EIN) <u>25-1401429</u>	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	188162	147786
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	30057075	33846764
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	3821153	3622405
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	34066390	37616955

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	34066390	37616955
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	505794	
(B) Participants	2a(1)(B)	1240524	
(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)		1746318
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	8346	
(F) Other	2b(1)(F)	108314	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		116660
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		4627824
(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)		0
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		6490802
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2937582	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		2937582
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	2655	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		2655
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2940237
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		3550565
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: GUTHRIE, BELCZYK & ASSOCIATES, P.C

(2) EIN: 25-1714998

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		69

	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?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	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.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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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 AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC-EMPLOYEES' 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 AQUATECH INTERNATIONAL LLC	D Employer Identification Number (EIN) 25-1401429

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 47-0098400		
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
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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 _____

**AQUATECH INTERNATIONAL LLC /
FLUID RECOVERY SERVICES LLC –
EMPLOYEES' 401(k) PROFIT SHARING PLAN**

**Audited Financial Statements
and Supplemental Schedules**

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

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Supplementary Information

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GUTHRIE, BELCZYK & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

CHARLES R. GUTHRIE, CPA
R. CARLYN BELCZYK, CPA
MARK G. WINIECKI, CPA, MST

SANDRA K. GUTHRIE, CPA, CFE
MICHAEL K. WARNE, CPA, MST

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN

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

We have performed an audit of the accompanying financial statements of **AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC – EMPLOYEES' 401(k) PROFIT SHARING 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 plan benefits as of December 31, 2021, and the related statement of changes in net assets available for plan 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 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 5 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 Auditors' Responsibilities for the Audit of the 2021 Financial Statements section:

- the amounts and disclosures in the 2021 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the 2021 financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 2021 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 Assets (Held at End of Year) and Delinquent Participant Contributions as of or for the year ended December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL'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 DOL'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).

Other Matter – Auditors' Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL'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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Grubbs, Belczynski & Associates, P.C.

Eighty Four, Pennsylvania
September 26, 2022

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Statements of Net Assets Available for Plan Benefits
December 31, 2021 and 2020

	<u>ASSETS</u>	
	<u>2021</u>	<u>2020</u>
Investments, at fair value –		
Ameritas Life Insurance Corporation	\$ 33,846,764	\$ 30,057,075
Fully benefit-responsive guaranteed fund, at contract value – Ameritas Life Insurance Corporation	<u>3,622,405</u>	<u>3,821,153</u>
<u>Total Investments</u>	37,469,169	33,878,228
Receivables –		
Notes receivable from participants	<u>147,786</u>	<u>188,162</u>
<u>TOTAL ASSETS</u>	37,616,955	34,066,390
 <u>LIABILITIES</u>		
Liabilities – none	<u>0</u>	<u>0</u>
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS</u>	<u>\$ 37,616,955</u>	<u>\$ 34,066,390</u>

See the accompanying *Notes to the Financial Statements*

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Statement of Changes in Net Assets Available for Plan Benefits
for the year ended December 31, 2021

	<u>2021</u>
<u>ADDITIONS TO NET ASSETS ATTRIBUTED TO:</u>	
Investment Income:	
Net appreciation (depreciation) in fair value of assets	\$ 4,627,824
Interest income on guaranteed investment account	<u>108,314</u>
<u>Net Investment Income (Loss)</u>	4,736,138
Interest income on notes receivable from participants	8,346
Contributions:	
Participants	1,240,524
Employer	<u>505,794</u>
<u>Total Contributions</u>	<u>1,746,318</u>
<u>Total Additions</u>	6,490,802
<u>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:</u>	
Benefits paid to participants	2,937,582
Administrative expenses	<u>2,655</u>
<u>Total Deductions</u>	<u>2,940,237</u>
<u>Net Increase (Decrease) in Net Assets</u>	3,550,565
Net assets available for plan benefits – beginning of year	<u>34,066,390</u>
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS – END OF YEAR</u>	<u><u>\$ 37,616,955</u></u>

See the accompanying *Notes to the Financial Statements*

**AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN**

Notes to the Financial Statements
December 31, 2021 and 2020

Note 1 - Description of Plan

The following description of the **AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC - EMPLOYEES' 401(k) PROFIT SHARING PLAN** (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 defined contribution plan covering all eligible employees of the Company who have completed the required months of service time and are age twenty or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may elect to contribute a percentage of their annual compensation to the Plan, subject to certain limitations, as described in the Plan and imposed by law. Participants direct the investment of their contributions into various investment options offered by the Plan.

Fluid Recovery Services LLC

Employees of Fluid Recovery Services LLC with balances in their 401(k) accounts prior to May 2013 receive a 6% matching contribution. These employees are not eligible to participate in the safe harbor portion of the Plan.

Employees of Fluid Recovery Services LLC who did not have a pre-May 2013 balance are eligible to participate in the Aquatech International LLC part of the Plan.

Aquatech International LLC

For employees of Aquatech International LLC (and those excluded under the Fluid Recovery Services LLC plan above), the Plan provides a safe harbor provision for the 401(k) portion of the plan, allowing for a matching contribution of 100% of deferrals up to 3% of compensation, and a 50% matching contribution for deferrals between 3% and 5% of compensation.

The Plan also permits discretionary profit sharing contributions (for all employees) to be made by the Company, not limited to current or accumulated net profits. There were no profit sharing contributions made for the plan years ended December 31, 2021 and 2020.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN

Notes to the Financial Statements
December 31, 2021 and 2020

Note 1 - Description of Plan (continued)

Participant Accounts

Each participant's account is credited with (a) the participant's elective deferral contributions, (b) employer matching and discretionary (if any) contributions, (c) any employee rollover contributions, and (d) an allocation of plan income or loss, and is charged with an allocation of plan expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Vesting in the various components of the Plan occurs as follows:

Fluid Recovery Services LLC

Employees in the Fluid Recovery Services LLC portion of the Plan (with balances in their accounts prior to May 2013) become fully vested after the completion of three years of service under a Cliff Vesting Schedule.

Aquatech International LLC

Participants are immediately vested in all voluntary, safe harbor (if any), and rollover contributions plus actual earnings thereon. Vesting in the remainder of their account is based on years of continuous service. A participant is 100 percent vested after five years of credited service.

Vesting schedule for Employer Contributions:

<u>Years of Service</u>	<u>Vested Percentage</u>
1	0%
2	25%
3	50%
4	75%
5	100%

Investment Options

Upon enrollment in the Plan, participants may direct their contributions, the Company's matching contribution, and the Company's qualified non-elective contributions, if any, in a variety of investment options as more fully described in the Plan's literature. Participants may change their investment options at any time.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN

Notes to the Financial Statements
December 31, 2021 and 2020

Note 1 - Description of Plan (continued)

Notes Receivable from Participants

Participants may borrow from their fund accounts for hardship or general purposes subject to certain limitations as outlined in the plan document and loan policy. Participants may not receive a loan of less than \$1,000.

<u>Type of Loan</u>	<u>Purpose Limitation</u>	<u>Loan Limitation</u>
Hardship	up to 50% of vested balance	up to 50% of vested balance
General	up to 25% of vested balance	up to 25% of vested balance

Loan transactions are treated as a transfer to (from) the investment funds from (to) the Participant Loan fund. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Interest rates range from 4.25% to 6.25%. Principal and interest are repaid ratably through payroll deductions.

All loans are secured by the balance in the participant's account.

Payment of Benefits

Benefit payments to separated participants (when requested) are paid in the form of a single lump sum payment.

In-service distributions are permitted under the Plan to participants who have attained the age of 59½ or who have reached normal retirement age (65 years of age). Distributions can only be made from accounts in which the participant is 100% vested.

Qualified Reservist distributions are available in accordance with specific Plan provisions.

Hardship distributions are permitted from all accounts in which the participant is fully vested.

Plan Fiduciary

Ameritas Life Insurance Corporation is the current Plan investment fiduciary and has served in that capacity since September 1, 2011.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN

Notes to the Financial Statements
December 31, 2021 and 2020

Note 1 - Description of Plan (continued)

Forfeited Accounts

Forfeited nonvested accounts are applied to reduce future Employer contributions. During the years ended December 31, 2021 and 2020, there were \$0 and \$14, respectively, of forfeited participant accounts used to reduce the Company's contributions.

Forfeited nonvested accounts available for use at each of the years ended December 31, 2021 and 2020, totaled \$1.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Net Appreciation (Depreciation)

The Plan presents, in the statement of changes in net assets available for plan benefits, the net appreciation (depreciation) in the value of its investments, reported at fair value, which consists of the realized gains and losses and the unrealized appreciation and depreciation on those investments.

Investment Valuation

Investments (other than the Guaranteed Investment Account) are reported at Fair Value in accordance with Financial Accounting Standards Board Codification (ASC) 820-10, *Fair Value Measurements*. Fair Value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, and establishes a framework for measuring fair value.

Guaranteed Investment Account

Plan assets invested in fully benefit-responsive contracts are reported at contract value in accordance with Accounting Standards Codification (ASC) 962, Plan Accounting-Defined Contribution Pension Plans, as updated by ASU 2015-12.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN

Notes to the Financial Statements
December 31, 2021 and 2020

Note 2 - Summary of Significant Accounting Policies (continued)

Income Recognition

Purchases and sales of investments are recorded on a trade-date basis. Interest and dividend income are recorded on the accrual basis.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021 or 2020.

Excess Contributions Payable

Amounts refundable by the Plan to participants for contributions made in excess of limits prescribed by the Internal Revenue Service are recorded as liabilities. These amounts are captioned as "Corrective distributions" on the statements of net assets available for plan benefits and are used to reduce contributions in the respective year. There were no excess contributions for either of the years ended December 31, 2021 or 2020.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Statement Reclassifications

Certain reclassifications may have been made in the prior year's amounts to conform with current year statement presentation.

Subsequent Events

Subsequent events have been evaluated through September 26, 2022, which is the date the financial statements were available to be issued.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN

Notes to the Financial Statements
December 31, 2021 and 2020

Note 3 – Guaranteed Investment Account

The Guaranteed Investment Account is a fully benefit-responsive investment contract with Ameritas Life Insurance Corporation. Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute.

The Ameritas Guaranteed Account earns a declared interest rate for new deposits in each calendar quarter. Subsequent to the initial guaranteed period, a renewal guarantee is applied for deposits made in the calendar quarter in all prior years. Subsequent annual renewal rates will continue in future years.

Interest rate guarantees of the Ameritas Guaranteed Account are backed by assets held by the Ameritas general account. Credited rates are set based on yields earned on new purchases of fixed income securities for the general account for new deposits each quarter. Subsequent renewal rates are based on the investment performance of the general account at the time of renewal. Credited rates are guaranteed for the duration of the guaranteed period, and do not vary with the subsequent performance of assets of the general account which back these guarantees.

The contract value of funds held in the Ameritas Guaranteed Account generally represents principal plus accrued interest.

The average yield in the plan is the percentage earnings credited in the Guaranteed Account for the period January 1st to December 31st of the applicable year, based on the end of year value of Guaranteed Account assets. These earnings represent the entire investment return of the Guaranteed Account within this contract.

The weighted average interest crediting rate is the weighted average of all new and renewal rates of the contract for each calendar quarter. These rates are guaranteed for the entire duration of the guaranteed period and do not vary with the subsequent performance of assets of the Ameritas general account which back these guarantees.

Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. However, certain events may limit the ability of the plan sponsor and/or plan participants to transact at contract value with Ameritas. Examples of these events would include (but would not be limited to) premature termination of this contract and termination of the retirement plan.

In these examples, the contract value could be reduced by any applicable surrender charges upon distribution of contract funds. Under no event may Ameritas terminate this contract and settle at an amount different from contract value.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN

Notes to the Financial Statements
December 31, 2021 and 2020

Note 3 – Guaranteed Investment Account (continued)

Information relative to the Ameritas Guaranteed Account at December 31:

	<u>2021</u>	<u>2020</u>
Contract value	\$ 3,622,405	\$ 3,821,153
Average yield	2.97%	2.87%
Weighted average interest crediting rate	2.98%	3.01%

Note 4 - Fair Value Measurement

The Plan has adopted the provisions of Fair Value Measurement, Accounting Standards Codification (ASC) 820-10. This topic requires disclosures about fair value measurements in financial statements based on hierarchical levels directly related to the amount of subjectivity associated with the inputs used to determine the fair value of financial instruments. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

In determining fair value, the Plan utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated or generally unobservable inputs and minimize the use of unobservable inputs. The Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

The inputs or methodologies used for valuing securities are not necessarily an indication of the risk associated with investing in those securities.

Accounting Standards Codification (ASC) 820-10 establishes a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The three levels are defined as follows:

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

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN

Notes to the Financial Statements
December 31, 2021 and 2020

Note 4 - Fair Value Measurement (continued)

- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:
 - 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

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

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

Pooled Separate Accounts – Pooled separate accounts are valued at the net asset value of the shares held by the plan at year end and are classified in Level 1.

These funds are considered open-end mutual funds, meaning that the fund is ready to redeem its shares at any time and offers its shares for sale to the public, either through retail outlets or through institutional investors continuously. For institutional funds, NAV's are received daily from fund managers, and the managers stand ready to transact at these quoted amounts.

Were the plan to initiate a full redemption of the trust, the insurance company custodian (Ameritas Life) reserves the right to temporarily delay payment from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The insurance company custodian (Ameritas Life) transacts in these funds on a daily basis as part of the separate account trading activity.

The calculation of the NAV for funds composed of other funds (e.g., retirement target date funds) is essentially the same as the calculation of the NAV for any other fund: the total market value of assets across all underlying funds less any liabilities is divided by the outstanding shares. Again, this resulting NAV is published and/or the fund managers are ready to transact at the quoted prices.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN

Notes to the Financial Statements
December 31, 2021 and 2020

Note 4 - Fair Value Measurement (continued)

The following tables present the Plan's investments carried at fair value as of December 31, 2021 and 2020, in accordance with ASC 820-10 valuation hierarchy defined above:

	<u>December 31, 2021</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled separate accounts	\$ 33,846,764	\$ 0	\$ 0	\$ 33,846,764

	<u>December 31, 2020</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled separate accounts	\$ 30,057,075	\$ 0	\$ 0	\$ 30,057,075

For the years ended December 31, 2021 and 2020, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

Note 5 - Information Prepared and Certified by the Custodian (Unaudited)

The following information included in the accompanying financial statements and supplemental schedule (assets held at end of year) was obtained from data that has been prepared and certified to as complete and accurate by Ameritas Life Insurance Corp:

1. Investments by fund group, at fair value
2. Fully benefit-responsive contracts
3. Dividend income
4. Interest income
5. Net appreciation in fair value of investments
6. Reportable transactions
7. Participant loans

Note 6 - Plan Termination

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

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN

Notes to the Financial Statements
December 31, 2021 and 2020

Note 7 - Risk and Uncertainties

The Plan invests in a variety of investment funds. Investments in general are exposed to various risks, such as interest rate, credit, and overall volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Plan Benefits.

Loans are granted to Plan participants that meet certain criteria. See Notes 1 and 2. The market value of the account used to collateralize each loan is subject to fluctuations based on market conditions.

Note 8 – Party-In-Interest Transactions

Ameritas Life Insurance Company provides various investment options. These transactions qualify as exempt party-in-interest transactions. There were no fees paid by the Plan for investment management services for the years ended December 31, 2021 and 2020.

Note 9 - Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for plan benefits. In addition, certain investment related expenses are included in net appreciation (depreciation) in fair value of investments presented in the accompanying statement of changes in net assets available for plan benefits.

Note 10 - Income Tax Status

The Plan obtained its latest determination letter dated March 31, 2014, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The plan has been amended since receiving that determination letter. However, the plan administrator believes that the plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the plan's financial statements.

The Plan has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10, *Accounting for Uncertainty in Income Taxes*, which clarifies the accounting for uncertainty in income taxes by prescribing the recognition threshold a tax position is required to meet before being recognized in the financial statements. The standard also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN

Notes to the Financial Statements
December 31, 2021 and 2020

Note 10 - Income Tax Status (continued)

Management has reviewed the impact of ASC 740-10 on the accompanying financial statements and has determined that there are no material uncertain tax positions or unrecognized tax benefits and there is no material impact on the financial statements. In addition, there were no penalties or interest recognized on the statement of changes in net assets available for plan benefits.

The Plan's ASC 740-10 evaluation was performed for the tax years 2018 through 2021. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 11 - Concentration of Credit Risk

Plan assets are afforded certain protection under the Securities Investor Protection Corporation in the amount of \$500,000 per account type. Plan assets exceeded this amount at times during the years ended December 31, 2021 and 2020.

Note 12 – Delinquent Participant Contributions

During the plan years ended December 31, 2021 and 2020, the Company failed to remit to the Plan's trustee, in a timely manner, certain contributions and repayments totaling \$69 and \$86, respectively. Contributions and repayments for the affected pay periods were considered prohibited transactions.

The Company has prepared the necessary documents and calculated and remitted the accrued interest due plus applicable penalties. These corrections were made outside the EBSA Voluntary Fiduciary Correction Program (VFCP).

Note 13 – COVID-19

On March 11, 2020, the World Health Organization declared COVID-19 a pandemic. The extent of impact of COVID-19 on the Plan's operational and financial performance will depend on certain future developments which are not currently determinable, including: the duration and spread of the pandemic, the availability and effectiveness of vaccines, the effects on the U.S. and global economy, and the impacts on the Plan participants. The overall extent to which COVID-19 may impact the Plan's future financial position is uncertain, and the accompanying financial statements include no adjustments that may result from future impacts of this pandemic.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress. The CARES Act contained several provisions that temporarily impacted 401(k) plans, including the waiver of required minimum distributions, a new hardship withdrawal option, increased loan limits, and a pause option for loan payments. The provisions of the CARES Act were optional and permitted to be effective and operationalized prior to amending the plan document. The Company did not adopt any of the CARES Act provisions.

SUPPLEMENTARY INFORMATION

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC

EMPLOYEES' 401(k) PROFIT SHARING PLAN

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

December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
★	Guaranteed Investment Account	Guaranteed Investment	0	\$ 3,622,405
	American Century Government Bond, Investor Class	Pooled Separate Account	0	159,518
	Loomis Sayles Investment Grade Bond, Class Y	Pooled Separate Account	0	1,636,029
	Vanguard Total Bond Market Index, Admiral Shares	Pooled Separate Account	0	757,851
	Calvert Short Duration Income, Class I	Pooled Separate Account	0	61,977
	BNY Mellon Natural Resources Fund, Class I	Pooled Separate Account	0	1,110,360
	American Funds New World Fund, Class R-6	Pooled Separate Account	0	1,615,680
	Loomis Sayles Strategic Income, Class Y	Pooled Separate Account	0	1,262,375
	Vanguard REIT Index, Admiral Shares	Pooled Separate Account	0	1,897,061
	American Century Equity Income Fund, R6 Class	Pooled Separate Account	0	1,108,607
	Vanguard Value Index,	Pooled Separate Account	0	1,172,503
	FMI Large Cap	Pooled Separate Account	0	1,038,942
	Vanguard 500 Index, Admiral Shares	Pooled Separate Account	0	1,902,039
	Alger Capital Appreciation, Class 1-2	Pooled Separate Account	0	1,644,811
	Vanguard Growth Index, Admiral Shares	Pooled Separate Account	0	1,501,548
	American Century Midcap Value, Inventory Class	Pooled Separate Account	0	315,739
	Vanguard Selected Value, Investor Shares	Pooled Separate Account	0	319,035
	FMI Common Stock	Pooled Separate Account	0	641,686
	Vanguard Extended Market Index, Admiral Shares	Pooled Separate Account	0	1,047,210
	Neuberger Berman Genesis Fund, Class R6	Pooled Separate Account	0	810,301
	Vanguard Small Cap Value Index, Admiral Shares	Pooled Separate Account	0	401,182
	Janus Triton, Class T	Pooled Separate Account	0	247,060
	American Funds Moderate Growth and Income Portfolio, Class R6	Pooled Separate Account	0	52,780
	American Funds International Growth and Income, Class R-6	Pooled Separate Account	0	1,412,712
	American Funds Growth and Income Portfolio, Class R-6	Pooled Separate Account	0	857,070
	American Funds Growth Portfolio, Class R-6	Pooled Separate Account	0	39,913
	Vanguard Total International Stock Index, Admiral Shares	Pooled Separate Account	0	2,113,308
	MFS International New Discovery, Class R3	Pooled Separate Account	0	764,550
	Fidelity VIP Government Money Market Portfolio	Pooled Separate Account	0	37,795
	T. Rowe Price Capital Appreciation Fund, I Class	Pooled Separate Account	0	1,966,108
	Templeton Global Bond Fund, Class R6	Pooled Separate Account	0	477,419
	American Funds Global Growth Portfolio, Class R-6	Pooled Separate Account	0	66,311
	American Funds Preservation Portfolio, Class R-6	Pooled Separate Account	0	53,227

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
	Vanguard Wellington, Admiral Shares	Pooled Separate Account	0	453,623
	Vanguard Small Cap Index, Admiral Shares	Pooled Separate Account	0	545,754
	Vanguard Inflation Protected Securities, Admiral Shares	Pooled Separate Account	0	621,678
	T. Rowe Price Retirement 2020, Advisor Class	Pooled Separate Account	0	54,087
	T. Rowe Price Retirement 2025, Advisor Class	Pooled Separate Account	0	136,534
	T. Rowe Price Retirement 2030, Advisor Class	Pooled Separate Account	0	1,177,056
	T. Rowe Price Retirement 2035, Advisor Class	Pooled Separate Account	0	512,945
	T. Rowe Price Retirement 2040, Advisor Class	Pooled Separate Account	0	234,426
	T. Rowe Price Retirement 2045, Advisor Class	Pooled Separate Account	0	234,767
	T. Rowe Price Retirement 2050, Advisor Class	Pooled Separate Account	0	424,211
	T. Rowe Price Retirement 2055, Advisor Class	Pooled Separate Account	0	76,375
	T. Rowe Price Retirement 2060, Advisor Class	Pooled Separate Account	0	268,126
	T. Rowe Price Retirement 2065, Advisor Class	Pooled Separate Account	0	1,105
	Carillon Eagle Midcap Growth Fund, Class R6	Pooled Separate Account	0	613,370
	Participant Loans	Various maturity dates not greater than 5 years, various interest rates (4.25% to 6.50%)	0	<u>147,786</u>
	<u>ASSETS (HELD AT END OF YEAR)</u>			<u>\$ 37,616,955</u>

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
December 31, 2021

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included. ☐	Contribution not corrected	Contribution corrected outside VFCP	Contribution pending correction in VFCP	
<u>\$ 155</u>	<u>\$ 0</u>	<u>\$ 155</u>	<u>\$ 0</u>	<u>\$ 0</u>

- Delinquency of \$69 was for the plan year ended December 31, 2021, and was corrected in 2022. See Note 12.
- Delinquency of \$86 was for the plan year ended December 31, 2020, and was corrected in 2021. See Note 12.

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

- A** This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- ☒ a single-employer plan ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report ☐ the final return/report
- ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here. ▶ ☐
- D** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program
- ☐ special extension (enter description) _____
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
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1a Name of plan AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC-EMPLOYEES' 401 (K) PROFIT SHARING PLAN	<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;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/1991</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 01/01/1991	
1b Three-digit plan number (PN) ▶	001				
1c Effective date of plan 01/01/1991					
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) AQUATECH INTERNATIONAL LLC 1 FOUR COINS DRIVE CANONSBURG PA 15317	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 25-1401429</td> </tr> <tr> <td>2c Plan Sponsor's telephone number 724-746-5300</td> </tr> <tr> <td>2d Business code (see instructions) 562000</td> </tr> </table>	2b Employer Identification Number (EIN) 25-1401429	2c Plan Sponsor's telephone number 724-746-5300	2d Business code (see instructions) 562000	
2b Employer Identification Number (EIN) 25-1401429					
2c Plan Sponsor's telephone number 724-746-5300					
2d Business code (see instructions) 562000					

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		10/07/2022	M Rama Subbo Rao
	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. 201209

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		5 293
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) 209
a(2) Total number of active participants at the end of the plan year		6a(2) 174
b Retired or separated participants receiving benefits.....		6b 12
c Other retired or separated participants entitled to future benefits		6c 83
d Subtotal. Add lines 6a(2), 6b, and 6c.....		6d 269
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e.		6f 269
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 246
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: 2A 2E 2F 2G 2J 2K 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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>1</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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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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 AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC-EMPLOYEES' 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
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C Plan sponsor's name as shown on line 2a of Form 5500 AQUATECH INTERNATIONAL LLC	D Employer Identification Number (EIN) 25-1401429
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Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
 AMERITAS LIFE INSURANCE CORP.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
47-0098400	61301	313821	246	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
44,611	0

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

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

JOHN T CARBERRY
 7 PARKWAY CTR STE 650

 PITTSBURGH PA 15220-3716

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
17,844			3

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

MICHAEL T MUSLIN
 790 HOLIDAY DR
 FOSTER PLAZA 11, 1ST FLR
 PITTSBURGH PA 15220-2750

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
17,844			3

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

STEVEN P TUNINK
1730 PHILADELPHIA ST

INDIANA PA 15701-1501

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
8,923			3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	3,622,405
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	33,846,764

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies(2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)****a** Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b**

3,821,153

c Additions: (1) Contributions deposited during the year**7c(1)**

104,255

(2) Dividends and credits

7c(2)

0

(3) Interest credited during the year

7c(3)

108,314

(4) Transferred from separate account

7c(4)

249,774

(5) Other (specify below)

7c(5)

2,862

▶LOAN REPAYMENT

(6) Total additions

7c(6)

465,205

d Total of balance and additions (add lines **7b** and **7c(6)**)**7d**

4,286,358

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

432,637

(2) Administration charge made by carrier

7e(2)

193

(3) Transferred to separate account

7e(3)

230,391

(4) Other (specify below)

7e(4)

732

▶LOAN ISSUE

(5) Total deductions

7e(5)

663,953

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f**

3,622,405

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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 <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC-EMPLOYEES' 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 AQUATECH INTERNATIONAL LLC		D Employer identification number (EIN) 25-1401429
Part I Service Provider Information (see instructions)		

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

AMERITAS LIFE INSURANCE CORP.

47-0098400

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	RECORDKEEPER	2,655	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form Is Open to Public Inspection.
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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 AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC-EMPLOYEES' 401(K) PROFIT SHARING PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">B Three-digit plan number (PN) ►</td> <td style="width: 20%; text-align: center;">001</td> </tr> </table>	B Three-digit plan number (PN) ►	001
B Three-digit plan number (PN) ►	001		
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 AQUATECH INTERNATIONAL LLC	D Employer Identification Number (EIN) 25-1401429		

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

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERITAS LIFE INS CORP SEP ACCT G

b Name of sponsor of entity listed in (a): AMERITAS LIFE INSURANCE CORP.

c EIN-PN 47-0098400 003	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 33,846,764
--------------------------------	------------------------	--

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC-EMPLOYEES' 401(K) PROFIT SHARING PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 AQUATECH INTERNATIONAL LLC		D Employer Identification Number (EIN) 25-1401429

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	188,162	147,786
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	30,057,075	33,846,764
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	3,821,153	3,622,405
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	34,066,390	37,616,955

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	34,066,390	37,616,955
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	505,794	
(B) Participants	2a(1)(B)	1,240,524	
(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)		1,746,318
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	8,346	
(F) Other	2b(1)(F)	108,314	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		116,660
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		0
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		4,627,824
(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)		0
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		6,490,802

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2,937,582	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2,937,582
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	2,655	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2,655
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2,940,237

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3,550,565
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: GUTHRIE, BELCZYK & ASSOCIATES, P.C

(2) EIN: 25-1714998

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		69

	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.)		X	
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.)		X	
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.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		500,000
4e	X		500,000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

**SCHEDULE R
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan InformationThis schedule is required to be filed under sections 104 and 4065 of the
Employee Retirement Income Security Act of 1974 (ERISA) and section
6058(a) of the Internal Revenue Code (the Code).▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021**This Form is Open to Public
Inspection.**

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

A Name of planAQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC-
EMPLOYEES' 401(K) PROFIT SHARING PLAN**B** Three-digit
plan number
(PN) ▶

001

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

AQUATECH INTERNATIONAL LLC

D Employer Identification Number (EIN)

25-1401429

Part I **Distributions**

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

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

1

0

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

EIN(s): 47-0098400

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 _____

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:

AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC EMPLOYEES' 401(k)

► PROFIT SHARING PLAN

Employer Identification Number: ► 25-1401429

For plan year (beginning/ending): ► 01/01/21 TO 12/31/21

Plan number: ► 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Ameritas Life Insurance Corp.	Separate Account G		\$ 33,846,764.00
	Ameritas Life Insurance Corp.	Guaranteed Investment Account		\$ 3,622,405.00
	Participant Loans			\$ 147,786.00
				\$ 37,616,955.00

**AQUATECH INTERNATIONAL LLC /
FLUID RECOVERY SERVICES LLC –
EMPLOYEES' 401(k) PROFIT SHARING PLAN**

**Audited Financial Statements
and Supplemental Schedules**

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

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Supplementary Information

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GUTHRIE, BELCZYK & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

CHARLES R. GUTHRIE, CPA
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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
**AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN**

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

We have performed an audit of the accompanying financial statements of **AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC – EMPLOYEES' 401(k) PROFIT SHARING 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 plan benefits as of December 31, 2021, and the related statement of changes in net assets available for plan 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 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 5 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 Auditors' Responsibilities for the Audit of the 2021 Financial Statements section:

- the amounts and disclosures in the 2021 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the 2021 financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 2021 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 Assets (Held at End of Year) and Delinquent Participant Contributions as of or for the year ended December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL'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 DOL'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).

Other Matter – Auditors' Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL'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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Grubbs, Belcyn & Associates, P.C.

Eighty Four, Pennsylvania
September 26, 2022

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Statements of Net Assets Available for Plan Benefits
December 31, 2021 and 2020

	<u>ASSETS</u>	
	<u>2021</u>	<u>2020</u>
Investments, at fair value –		
Ameritas Life Insurance Corporation	\$ 33,846,764	\$ 30,057,075
Fully benefit-responsive guaranteed fund, at		
contract value – Ameritas Life Insurance Corporation	<u>3,622,405</u>	<u>3,821,153</u>
<u>Total Investments</u>	37,469,169	33,878,228
Receivables –		
Notes receivable from participants	<u>147,786</u>	<u>188,162</u>
<u>TOTAL ASSETS</u>	37,616,955	34,066,390
 <u>LIABILITIES</u>		
Liabilities – none	<u>0</u>	<u>0</u>
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS</u>	<u>\$ 37,616,955</u>	<u>\$ 34,066,390</u>

See the accompanying *Notes to the Financial Statements*

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Statement of Changes in Net Assets Available for Plan Benefits
for the year ended December 31, 2021

	<u>2021</u>
<u>ADDITIONS TO NET ASSETS ATTRIBUTED TO:</u>	
Investment Income:	
Net appreciation (depreciation) in fair value of assets	\$ 4,627,824
Interest income on guaranteed investment account	<u>108,314</u>
<u>Net Investment Income (Loss)</u>	4,736,138
Interest income on notes receivable from participants	8,346
Contributions:	
Participants	1,240,524
Employer	<u>505,794</u>
<u>Total Contributions</u>	<u>1,746,318</u>
<u>Total Additions</u>	6,490,802
<u>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:</u>	
Benefits paid to participants	2,937,582
Administrative expenses	<u>2,655</u>
<u>Total Deductions</u>	<u>2,940,237</u>
<u>Net Increase (Decrease) in Net Assets</u>	3,550,565
Net assets available for plan benefits -- beginning of year	<u>34,066,390</u>
<u>NET ASSETS AVAILABLE FOR PLAN BENEFITS – END OF YEAR</u>	<u>\$ 37,616,955</u>

See the accompanying *Notes to the Financial Statements*

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Notes to the Financial Statements
December 31, 2021 and 2020

Note 1 - Description of Plan

The following description of the **AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC - EMPLOYEES' 401(k) PROFIT SHARING PLAN** (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 defined contribution plan covering all eligible employees of the Company who have completed the required months of service time and are age twenty or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may elect to contribute a percentage of their annual compensation to the Plan, subject to certain limitations, as described in the Plan and imposed by law. Participants direct the investment of their contributions into various investment options offered by the Plan.

Fluid Recovery Services LLC

Employees of Fluid Recovery Services LLC with balances in their 401(k) accounts prior to May 2013 receive a 6% matching contribution. These employees are not eligible to participate in the safe harbor portion of the Plan.

Employees of Fluid Recovery Services LLC who did not have a pre-May 2013 balance are eligible to participate in the Aquatech International LLC part of the Plan.

Aquatech International LLC

For employees of Aquatech International LLC (and those excluded under the Fluid Recovery Services LLC plan above), the Plan provides a safe harbor provision for the 401(k) portion of the plan, allowing for a matching contribution of 100% of deferrals up to 3% of compensation, and a 50% matching contribution for deferrals between 3% and 5% of compensation.

The Plan also permits discretionary profit sharing contributions (for all employees) to be made by the Company, not limited to current or accumulated net profits. There were no profit sharing contributions made for the plan years ended December 31, 2021 and 2020.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Notes to the Financial Statements
December 31, 2021 and 2020

Note 1 - Description of Plan (continued)

Participant Accounts

Each participant's account is credited with (a) the participant's elective deferral contributions, (b) employer matching and discretionary (if any) contributions, (c) any employee rollover contributions, and (d) an allocation of plan income or loss, and is charged with an allocation of plan expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Vesting in the various components of the Plan occurs as follows:

Fluid Recovery Services LLC

Employees in the Fluid Recovery Services LLC portion of the Plan (with balances in their accounts prior to May 2013) become fully vested after the completion of three years of service under a Cliff Vesting Schedule.

Aquatech International LLC

Participants are immediately vested in all voluntary, safe harbor (if any), and rollover contributions plus actual earnings thereon. Vesting in the remainder of their account is based on years of continuous service. A participant is 100 percent vested after five years of credited service.

Vesting schedule for Employer Contributions:

<u>Years of Service</u>	<u>Vested Percentage</u>
1	0%
2	25%
3	50%
4	75%
5	100%

Investment Options

Upon enrollment in the Plan, participants may direct their contributions, the Company's matching contribution, and the Company's qualified non-elective contributions, if any, in a variety of investment options as more fully described in the Plan's literature. Participants may change their investment options at any time.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Notes to the Financial Statements
December 31, 2021 and 2020

Note 1 - Description of Plan (continued)

Notes Receivable from Participants

Participants may borrow from their fund accounts for hardship or general purposes subject to certain limitations as outlined in the plan document and loan policy. Participants may not receive a loan of less than \$1,000.

<u>Type of Loan</u>	<u>Purpose Limitation</u>	<u>Loan Limitation</u>
Hardship	up to 50% of vested balance	up to 50% of vested balance
General	up to 25% of vested balance	up to 25% of vested balance

Loan transactions are treated as a transfer to (from) the investment funds from (to) the Participant Loan fund. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates. Interest rates range from 4.25% to 6.25%. Principal and interest are repaid ratably through payroll deductions.

All loans are secured by the balance in the participant's account.

Payment of Benefits

Benefit payments to separated participants (when requested) are paid in the form of a single lump sum payment.

In-service distributions are permitted under the Plan to participants who have attained the age of 59½ or who have reached normal retirement age (65 years of age). Distributions can only be made from accounts in which the participant is 100% vested.

Qualified Reservist distributions are available in accordance with specific Plan provisions.

Hardship distributions are permitted from all accounts in which the participant is fully vested.

Plan Fiduciary

Ameritas Life Insurance Corporation is the current Plan investment fiduciary and has served in that capacity since September 1, 2011.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Notes to the Financial Statements
December 31, 2021 and 2020

Note 1 - Description of Plan (continued)

Forfeited Accounts

Forfeited nonvested accounts are applied to reduce future Employer contributions. During the years ended December 31, 2021 and 2020, there were \$0 and \$14, respectively, of forfeited participant accounts used to reduce the Company's contributions.

Forfeited nonvested accounts available for use at each of the years ended December 31, 2021 and 2020, totaled \$1.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Net Appreciation (Depreciation)

The Plan presents, in the statement of changes in net assets available for plan benefits, the net appreciation (depreciation) in the value of its investments, reported at fair value, which consists of the realized gains and losses and the unrealized appreciation and depreciation on those investments.

Investment Valuation

Investments (other than the Guaranteed Investment Account) are reported at Fair Value in accordance with Financial Accounting Standards Board Codification (ASC) 820-10, *Fair Value Measurements*. Fair Value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, and establishes a framework for measuring fair value.

Guaranteed Investment Account

Plan assets invested in fully benefit-responsive contracts are reported at contract value in accordance with Accounting Standards Codification (ASC) 962, Plan Accounting-Defined Contribution Pension Plans, as updated by ASU 2015-12.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Notes to the Financial Statements
December 31, 2021 and 2020

Note 2 - Summary of Significant Accounting Policies (continued)

Income Recognition

Purchases and sales of investments are recorded on a trade-date basis. Interest and dividend income are recorded on the accrual basis.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2021 or 2020.

Excess Contributions Payable

Amounts refundable by the Plan to participants for contributions made in excess of limits prescribed by the Internal Revenue Service are recorded as liabilities. These amounts are captioned as "Corrective distributions" on the statements of net assets available for plan benefits and are used to reduce contributions in the respective year. There were no excess contributions for either of the years ended December 31, 2021 or 2020.

Payment of Benefits

Benefits are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Statement Reclassifications

Certain reclassifications may have been made in the prior year's amounts to conform with current year statement presentation.

Subsequent Events

Subsequent events have been evaluated through September 26, 2022, which is the date the financial statements were available to be issued.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
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Note 3 – Guaranteed Investment Account

The Guaranteed Investment Account is a fully benefit-responsive investment contract with Ameritas Life Insurance Corporation. Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute.

The Ameritas Guaranteed Account earns a declared interest rate for new deposits in each calendar quarter. Subsequent to the initial guaranteed period, a renewal guarantee is applied for deposits made in the calendar quarter in all prior years. Subsequent annual renewal rates will continue in future years.

Interest rate guarantees of the Ameritas Guaranteed Account are backed by assets held by the Ameritas general account. Credited rates are set based on yields earned on new purchases of fixed income securities for the general account for new deposits each quarter. Subsequent renewal rates are based on the investment performance of the general account at the time of renewal. Credited rates are guaranteed for the duration of the guaranteed period, and do not vary with the subsequent performance of assets of the general account which back these guarantees.

The contract value of funds held in the Ameritas Guaranteed Account generally represents principal plus accrued interest.

The average yield in the plan is the percentage earnings credited in the Guaranteed Account for the period January 1st to December 31st of the applicable year, based on the end of year value of Guaranteed Account assets. These earnings represent the entire investment return of the Guaranteed Account within this contract.

The weighted average interest crediting rate is the weighted average of all new and renewal rates of the contract for each calendar quarter. These rates are guaranteed for the entire duration of the guaranteed period and do not vary with the subsequent performance of assets of the Ameritas general account which back these guarantees.

Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. However, certain events may limit the ability of the plan sponsor and/or plan participants to transact at contract value with Ameritas. Examples of these events would include (but would not be limited to) premature termination of this contract and termination of the retirement plan.

In these examples, the contract value could be reduced by any applicable surrender charges upon distribution of contract funds. Under no event may Ameritas terminate this contract and settle at an amount different from contract value.

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Note 3 – Guaranteed Investment Account (continued)

Information relative to the Ameritas Guaranteed Account at December 31:

	<u>2021</u>	<u>2020</u>
Contract value	\$ 3,622,405	\$ 3,821,153
Average yield	2.97%	2.87%
Weighted average interest crediting rate	2.98%	3.01%

Note 4 - Fair Value Measurement

The Plan has adopted the provisions of Fair Value Measurement, Accounting Standards Codification (ASC) 820-10. This topic requires disclosures about fair value measurements in financial statements based on hierarchical levels directly related to the amount of subjectivity associated with the inputs used to determine the fair value of financial instruments. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

In determining fair value, the Plan utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated or generally unobservable inputs and minimize the use of unobservable inputs. The Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

The inputs or methodologies used for valuing securities are not necessarily an indication of the risk associated with investing in those securities.

Accounting Standards Codification (ASC) 820-10 establishes a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The three levels are defined as follows:

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

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Note 4 - Fair Value Measurement (continued)

- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:
 - 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

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

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

Pooled Separate Accounts – Pooled separate accounts are valued at the net asset value of the shares held by the plan at year end and are classified in Level 1.

These funds are considered open-end mutual funds, meaning that the fund is ready to redeem its shares at any time and offers its shares for sale to the public, either through retail outlets or through institutional investors continuously. For institutional funds, NAV's are received daily from fund managers, and the managers stand ready to transact at these quoted amounts.

Were the plan to initiate a full redemption of the trust, the insurance company custodian (Ameritas Life) reserves the right to temporarily delay payment from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The insurance company custodian (Ameritas Life) transacts in these funds on a daily basis as part of the separate account trading activity.

The calculation of the NAV for funds composed of other funds (e.g., retirement target date funds) is essentially the same as the calculation of the NAV for any other fund: the total market value of assets across all underlying funds less any liabilities is divided by the outstanding shares. Again, this resulting NAV is published and/or the fund managers are ready to transact at the quoted prices.

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Notes to the Financial Statements
December 31, 2021 and 2020

Note 4 - Fair Value Measurement (continued)

The following tables present the Plan's investments carried at fair value as of December 31, 2021 and 2020, in accordance with ASC 820-10 valuation hierarchy defined above:

<u>December 31, 2021</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled separate accounts	<u>\$ 33,846,764</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 33,846,764</u>

<u>December 31, 2020</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled separate accounts	<u>\$ 30,057,075</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 30,057,075</u>

For the years ended December 31, 2021 and 2020, there were no significant transfers between Levels 1 and 2 and no transfers in or out of Level 3.

Note 5 - Information Prepared and Certified by the Custodian (Unaudited)

The following information included in the accompanying financial statements and supplemental schedule (assets held at end of year) was obtained from data that has been prepared and certified to as complete and accurate by Ameritas Life Insurance Corp:

1. Investments by fund group, at fair value
2. Fully benefit-responsive contracts
3. Dividend income
4. Interest income
5. Net appreciation in fair value of investments
6. Reportable transactions
7. Participant loans

Note 6 - Plan Termination

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

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Notes to the Financial Statements
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Note 7 - Risk and Uncertainties

The Plan invests in a variety of investment funds. Investments in general are exposed to various risks, such as interest rate, credit, and overall volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Plan Benefits.

Loans are granted to Plan participants that meet certain criteria. See Notes 1 and 2. The market value of the account used to collateralize each loan is subject to fluctuations based on market conditions.

Note 8 – Party-In-Interest Transactions

Ameritas Life Insurance Company provides various investment options. These transactions qualify as exempt party-in-interest transactions. There were no fees paid by the Plan for investment management services for the years ended December 31, 2021 and 2020.

Note 9 - Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statement of changes in net assets available for plan benefits. In addition, certain investment related expenses are included in net appreciation (depreciation) in fair value of investments presented in the accompanying statement of changes in net assets available for plan benefits.

Note 10 - Income Tax Status

The Plan obtained its latest determination letter dated March 31, 2014, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The plan has been amended since receiving that determination letter. However, the plan administrator believes that the plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the plan's financial statements.

The Plan has adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10, *Accounting for Uncertainty in Income Taxes*, which clarifies the accounting for uncertainty in income taxes by prescribing the recognition threshold a tax position is required to meet before being recognized in the financial statements. The standard also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Notes to the Financial Statements
December 31, 2021 and 2020

Note 10 - Income Tax Status (continued)

Management has reviewed the impact of ASC 740-10 on the accompanying financial statements and has determined that there are no material uncertain tax positions or unrecognized tax benefits and there is no material impact on the financial statements. In addition, there were no penalties or interest recognized on the statement of changes in net assets available for plan benefits.

The Plan's ASC 740-10 evaluation was performed for the tax years 2018 through 2021. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 11 - Concentration of Credit Risk

Plan assets are afforded certain protection under the Securities Investor Protection Corporation in the amount of \$500,000 per account type. Plan assets exceeded this amount at times during the years ended December 31, 2021 and 2020.

Note 12 – Delinquent Participant Contributions

During the plan years ended December 31, 2021 and 2020, the Company failed to remit to the Plan's trustee, in a timely manner, certain contributions and repayments totaling \$69 and \$86, respectively. Contributions and repayments for the affected pay periods were considered prohibited transactions.

The Company has prepared the necessary documents and calculated and remitted the accrued interest due plus applicable penalties. These corrections were made outside the EBSA Voluntary Fiduciary Correction Program (VFCP).

Note 13 – COVID-19

On March 11, 2020, the World Health Organization declared COVID-19 a pandemic. The extent of impact of COVID-19 on the Plan's operational and financial performance will depend on certain future developments which are not currently determinable, including: the duration and spread of the pandemic, the availability and effectiveness of vaccines, the effects on the U.S. and global economy, and the impacts on the Plan participants. The overall extent to which COVID-19 may impact the Plan's future financial position is uncertain, and the accompanying financial statements include no adjustments that may result from future impacts of this pandemic.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by Congress. The CARES Act contained several provisions that temporarily impacted 401(k) plans, including the waiver of required minimum distributions, a new hardship withdrawal option, increased loan limits, and a pause option for loan payments. The provisions of the CARES Act were optional and permitted to be effective and operationalized prior to amending the plan document. The Company did not adopt any of the CARES Act provisions.

SUPPLEMENTARY INFORMATION

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
★	Guaranteed Investment Account	Guaranteed Investment	0	\$ 3,622,405
	American Century Government Bond, Investor Class	Pooled Separate Account	0	159,518
	Loomis Sayles Investment Grade Bond, Class Y	Pooled Separate Account	0	1,636,029
	Vanguard Total Bond Market Index, Admiral Shares	Pooled Separate Account	0	757,851
	Calvert Short Duration Income, Class I	Pooled Separate Account	0	61,977
	BNY Mellon Natural Resources Fund, Class I	Pooled Separate Account	0	1,110,360
	American Funds New World Fund, Class R-6	Pooled Separate Account	0	1,615,680
	Loomis Sayles Strategic Income, Class Y	Pooled Separate Account	0	1,262,375
	Vanguard REIT Index, Admiral Shares	Pooled Separate Account	0	1,897,061
	American Century Equity Income Fund, R6 Class	Pooled Separate Account	0	1,108,607
	Vanguard Value Index,	Pooled Separate Account	0	1,172,503
	FMI Large Cap	Pooled Separate Account	0	1,038,942
	Vanguard 500 Index, Admiral Shares	Pooled Separate Account	0	1,902,039
	Alger Capital Appreciation, Class 1-2	Pooled Separate Account	0	1,644,811
	Vanguard Growth Index, Admiral Shares	Pooled Separate Account	0	1,501,548
	American Century Midcap Value, Inventory Class	Pooled Separate Account	0	315,739
	Vanguard Selected Value, Investor Shares	Pooled Separate Account	0	319,035
	FMI Common Stock	Pooled Separate Account	0	641,686
	Vanguard Extended Market Index, Admiral Shares	Pooled Separate Account	0	1,047,210
	Neuberger Berman Genesis Fund, Class R6	Pooled Separate Account	0	810,301
	Vanguard Small Cap Value Index, Admiral Shares	Pooled Separate Account	0	401,182
	Janus Triton, Class T	Pooled Separate Account	0	247,060
	American Funds Moderate Growth and Income Portfolio, Class R6	Pooled Separate Account	0	52,780
	American Funds International Growth and Income, Class R-6	Pooled Separate Account	0	1,412,712
	American Funds Growth and Income Portfolio, Class R-6	Pooled Separate Account	0	857,070
	American Funds Growth Portfolio, Class R-6	Pooled Separate Account	0	39,913
	Vanguard Total International Stock Index, Admiral Shares	Pooled Separate Account	0	2,113,308
	MFS International New Discovery, Class R3	Pooled Separate Account	0	764,550
	Fidelity VIP Government Money Market Portfolio	Pooled Separate Account	0	37,795
	T. Rowe Price Capital Appreciation Fund, I Class	Pooled Separate Account	0	1,966,108
	Templeton Global Bond Fund, Class R6	Pooled Separate Account	0	477,419
	American Funds Global Growth Portfolio, Class R-6	Pooled Separate Account	0	66,311
	American Funds Preservation Portfolio, Class R-6	Pooled Separate Account	0	53,227

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b)	(c)	(d)	(e)
	<u>Identity of Issue, Borrower, Lessor, or Similar Party</u>	<u>Description of Investment</u>	<u>Cost</u>	<u>Current Value</u>
	Vanguard Wellington, Admiral Shares	Pooled Separate Account	0	453,623
	Vanguard Small Cap Index, Admiral Shares	Pooled Separate Account	0	545,754
	Vanguard Inflation Protected Securities, Admiral Shares	Pooled Separate Account	0	621,678
	T. Rowe Price Retirement 2020, Advisor Class	Pooled Separate Account	0	54,087
	T. Rowe Price Retirement 2025, Advisor Class	Pooled Separate Account	0	136,534
	T. Rowe Price Retirement 2030, Advisor Class	Pooled Separate Account	0	1,177,056
	T. Rowe Price Retirement 2035, Advisor Class	Pooled Separate Account	0	512,945
	T. Rowe Price Retirement 2040, Advisor Class	Pooled Separate Account	0	234,426
	T. Rowe Price Retirement 2045, Advisor Class	Pooled Separate Account	0	234,767
	T. Rowe Price Retirement 2050, Advisor Class	Pooled Separate Account	0	424,211
	T. Rowe Price Retirement 2055, Advisor Class	Pooled Separate Account	0	76,375
	T. Rowe Price Retirement 2060, Advisor Class	Pooled Separate Account	0	268,126
	T. Rowe Price Retirement 2065, Advisor Class	Pooled Separate Account	0	1,105
	Carillon Eagle Midcap Growth Fund, Class R6	Pooled Separate Account	0	613,370
	Participant Loans	Various maturity dates not greater than 5 years, various interest rates (4.25% to 6.50%)	0	<u>147,786</u>
	<u>ASSETS (HELD AT END OF YEAR)</u>			<u>\$ 37,616,955</u>

AQUATECH INTERNATIONAL LLC / FLUID RECOVERY SERVICES LLC
EMPLOYEES' 401(k) PROFIT SHARING PLAN
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
December 31, 2021

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included. ☐	Contribution not corrected	Contribution corrected outside VFCP	Contribution pending correction in VFCP	
<u>\$ 155</u>	<u>\$ 0</u>	<u>\$ 155</u>	<u>\$ 0</u>	<u>\$ 0</u>

- Delinquency of \$69 was for the plan year ended December 31, 2021, and was corrected in 2022. See Note 12.
- Delinquency of \$86 was for the plan year ended December 31, 2020, and was corrected in 2021. See Note 12.

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:

AQUATECH INTERNATIONAL LLC/FLUID RECOVERY SERVICES LLC EMPLOYEES' 401(k)

► PROFIT SHARING PLAN

Employer Identification Number: ► 25-1401429

For plan year (beginning/ending): ► 01/01/21 TO 12/31/21

Plan number: ► 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Ameritas Life Insurance Corp.	Separate Account G		\$ 33,846,764.00
	Ameritas Life Insurance Corp.	Guaranteed Investment Account		\$ 3,622,405.00
	Participant Loans			\$ 147,786.00
				\$ 37,616,955.00