

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>GMRG 401(K) PLAN</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>GMRG ACQ 1, LLC</u> <u>10880 BENSON DR STE 2320</u> <u>OVERLAND PARK, KS 66210-1525</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>01/01/2019</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>82-2381178</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>913-383-8177</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>722511</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2019</u>		2b Employer Identification Number (EIN) <u>82-2381178</u>		2c Plan Sponsor's telephone number <u>913-383-8177</u>		2d Business code (see instructions) <u>722511</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>01/01/2019</u>											
2b Employer Identification Number (EIN) <u>82-2381178</u>											
2c Plan Sponsor's telephone number <u>913-383-8177</u>											
2d Business code (see instructions) <u>722511</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.	10/14/2022	BETTY CALDWELL
	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 PENTEGRA SERVICES, INC 701 WEST CHESTER AVE., SUITE 320 E WHITE PLAINS, NY 10604		3b Administrator's EIN 13-3745616 3c Administrator's telephone number 844-367-2848
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		5 927
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..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6a(1) 918 6a(2) 783 6b 1 6c 25 6d 809 6e 0 6f 809 6g 129 6h 13
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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 GMRG 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 GMRG ACQ 1, LLC	D Employer Identification Number (EIN) 82-2381178

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
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-CP-LZ2Y	129	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
4	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
TANDEM SECURITIES INC
3706 SW TOPEKA BLVD STE 420
TOPEKA, KS 66609

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4			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
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(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
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(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	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	

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	489
c	Additions: (1) Contributions deposited during the year	7c(1)	1107
	(2) Dividends and credits.....	7c(2)	0
	(3) Interest credited during the year.....	7c(3)	17
	(4) Transferred from separate account.....	7c(4)	1262
	(5) Other (specify below)..... ▶ LOAN REPAYMENTS; FORFEITURES	7c(5)	13
	(6) Total additions	7c(6)	2399
d	Total of balance and additions (add lines 7b and 7c(6))	7d	2888
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	0
	(2) Administration charge made by carrier.....	7e(2)	42
	(3) Transferred to separate account.....	7e(3)	0
	(4) Other (specify below)..... ▶ LOANS DISBURSED/TRANSFERRED	7e(4)	3
	(5) Total deductions	7e(5)	45
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	2843

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 GMRG 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 GMRG ACQ 1, LLC	D Employer Identification Number (EIN) 82-2381178	

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)

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
13 37 50 64 15 38	RECORDKEEPER	22174	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

APS - PENTEGRA

13-3892096

(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?
14 38 50	TPA	11302	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TANDEM SECURITIES INC

20-4498572

(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?
49 55 99	OTHER SERVICES	0	Yes ☒ No ☐	Yes ☒ No ☐	4687	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)

PENTEGRA SERVICES INC

6830 COMMERCE COURT
BLACKLICK, OH 43004

(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?
14 38 50	TPA	1811	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

IRON-CO-FID

26-2409128

(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?
49 55 99	OTHER SERVICES	724	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
TANDEM SECURITIES INC	49 55 99	4687
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	COMMISSIONS AND REFERRAL/SERVICE FEE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan GMRG 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 GMRG ACQ 1, LLC	D Employer Identification Number (EIN) 82-2381178	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	17764	650
(2) Participant contributions.....	1b(2)	24017	2468
(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)	78472	117672
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3242496	3869971
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	489	2843
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	3363238 3993604
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	0 21683
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 21683
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	3363238 3971921

Part II Income and Expense Statement

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

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	163894
	(B) Participants	2a(1)(B)	213607
	(C) Others (including rollovers).....	2a(1)(C)	5540
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	383041
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	3924
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	3924
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	0
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		370256
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		757221
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	134701	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		134701
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	13837	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		13837
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		148538
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		608683
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: SSC CPAS PA

(2) EIN: 04-8121558

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		34304

	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 GMRG 401(K) PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 GMRG ACQ 1, LLC	D Employer Identification Number (EIN) 82-2381178

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): 42-0127290		
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 _____



GMRG 401(K) PLAN

FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
AND SUPPLEMENTAL SCHEDULES

DECEMBER 31, 2021 AND 2020

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Independent Auditor's Report

To the Trustees
GMRG 401(k) Plan

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

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 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 Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of GMRG 401(k) 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 GMRG 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of GMRG 401(k) 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 GMRG 401(k) 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.

2021 Supplemental Schedules Required by ERISA

The supplemental schedule of assets held at end of year and schedule of delinquent participant contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of GMRG 401(k) Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the us not to perform, and we did not perform, any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 14, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

SSC CPAs, P.A.

SSC CPAs, P.A.
Lawrence, Kansas
October 12, 2022

GMRG 401(K) PLAN**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

December 31,	2021	2020
ASSETS		
Investments, at fair value	\$ 3,869,971	\$ 3,242,496
Fully benefit-responsive common trust funds, at contract value	2,843	489
Receivables		
Employer contribution	650	17,764
Participant deferral	2,468	24,017
Notes receivable from participants	117,672	78,472
Total receivables	120,790	120,253
TOTAL ASSETS	3,993,604	3,363,238
LIABILITIES		
Other liabilities	21,683	16,398
TOTAL LIABILITIES	21,683	16,398
NET ASSETS AVAILABLE FOR BENEFITS	\$ 3,971,921	\$ 3,346,840

GMRG 401(K) PLAN**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

For the years ended December 31,	2021	2020
Contributions		
Employer	\$ 163,894	\$ 147,373
Participants	213,607	218,381
Rollovers	5,540	2,691
Total contributions	383,041	368,445
Additions		
Investment income		
Net appreciation in fair value of investments	370,256	391,853
Dividends	-	28
Total investment income	370,256	391,881
Interest received on notes receivable from participants	3,924	2,038
Total additions	757,221	762,364
Deductions		
Benefits paid to participants or beneficiaries	118,303	298,164
Administrative fees	13,837	16,139
Total deductions	132,140	314,303
CHANGE IN NET ASSETS	625,081	448,061
Net assets, beginning of year	3,346,840	2,898,779
Net assets, end of year	\$ 3,971,921	\$ 3,346,840

GMRG 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

1. PLAN DESCRIPTION AND BASIS OF PRESENTATION

The following description of the GMRG 401(k) Profit Sharing Plan provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The plan is a defined contribution plan covering the employees of Grand Mere Restaurant Group ("the Company") who have attained 21 years of age and have worked at least 1,000 hours over the course of a one year period beginning on the employee's date of hire, unless employed under specific administrative or director job classifications who are required to have attained 21 years of age and have completed one month of service. The Plan is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Participants may contribute from 1% to 100% of pretax annual compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company may contribute a discretionary matching contribution to the Plan. Participants are eligible for the employer's matching contribution upon admittance to the Plan. For the plan years ended December 31, 2021 and 2020, the Company elected to match 100% of participants' eligible contributions that do not exceed 4% of participants' qualified compensation. During the years ended December 31, 2021 and 2020, total matching contributions made by the Company were \$163,894 and \$147,373, respectively. Contributions are subject to certain limitations as determined by Federal tax law.

Participant accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contribution and Plan earnings. Allocations of Company contributions are based on a participant's total compensation as compared to all participants' total compensation for the year of contribution. Allocations of Plan earnings are based on the earnings of the fund(s) allocated to the participant's account. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Participants vest in the employer matching and non-matching discretionary contributions to the Plan after three years of service.

Forfeitures

Forfeitures attributable to participants exiting before vesting will be used to reduce employer contributions. For the plan years ended December 31, 2021 and 2020, there were \$4 and \$2,430 forfeitures used to reduce employer contributions, respectively. The forfeiture balance was \$16,246 and \$2,394 as of December 31, 2021 and 2020, respectively.

Investment options

The Plan's assets are held by Nationwide Retirement Insurance and Annuity Company (Nationwide). During 2019 the Plan's assets were held by Principal Trust Company. Upon enrollment in the Plan, participants direct contributions in any of thirty-six investment options. Participants may change their investment options at any time.

Notes receivable from participants

Participants may borrow from their vested account balances up to a maximum of \$50,000 or 50% of their vested

GMRG 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

account balance. The loans are secured by the balance in the participant's account and bear interest at a rate based on rates available for similar loans from commercial lending institutions. Principal and interest are paid ratably through regular payroll deductions. There were \$117,672 and \$78,472 in loans outstanding as of December 31, 2021 and 2020, respectively.

Payment of benefits

Upon termination of service, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. The Plan also allows for in-service withdrawals for "hardship" (as defined in the Plan) and after a participant attains age 59 ½. Benefits are recorded when paid.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment valuation

Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers. See note 7 for discussion of fair value measurements.

Payment of benefits

Benefits are recorded when paid.

Administrative expenses

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Legal, accounting and third party administration fees may be paid directly by the Company or from the Plan.

3. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event that the Plan is terminated, participants will become 100% vested in their accounts. Unallocated assets, if any, will be allocated to participant accounts and distributed in such a manner as the Company may determine.

4. TAX STATUS

The Plan and related trust were designed under a prototype form, which was approved by the Internal Revenue Service. The IRS determined and informed Nationwide by a letter dated June 30, 2020, that the Plan was designed in accordance with the applicable regulations of the Internal Revenue Code (IRC) to be tax-exempt. The Plan has

GMRG 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

been amended since the determination letter was received, but the Plan's Trustees believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, the Trustees believe the Plan was qualified and the related trust was tax-exempt as of the financial statement date. Accordingly, no provision for income taxes has been included in the Plan's financial statements.

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

5. PARTIES IN INTEREST AND RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by Nationwide. Nationwide is the trustee and recordkeeper for the Plan and, therefore, these transactions qualify as party in interest transactions.

Nationwide provides certain administrative services to the Plan and certain amounts owed to Nationwide for its administrative services to the Plan reduce investment earnings.

Certain administrative functions are performed by employees of the Company. No such employee receives compensation from the Plan. Legal and accounting fees are paid directly by the Company.

For the year ended December 31, 2021, certain employee deferrals were not remitted timely by the Company. See Note 11 for additional information.

6. INFORMATION CERTIFIED BY THE TRUSTEE

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2021 and 2020, and net appreciation in fair value of investments and interest for the years ended December 31, 2021 and 2020, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Nationwide.

7. FAIR VALUE MEASUREMENTS

FASB ASC 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value, it consists of three levels:

- Level 1 – Valuation is based upon quoted prices for identical instruments traded in active markets.
- Level 2 – Valuation is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market.
- Level 3 – Valuation is generated from model-based techniques that use significant assumptions not observable in the market.

GMRG 401(K) PLAN**NOTES TO FINANCIAL STATEMENTS**

Nationwide provided the following descriptions of the valuation methodologies used for assets measured at fair value during 2021 and 2020.

Pooled Separate Accounts: Variable funds that invest directly in designated mutual funds. The PSA owns and holds the underlying mutual fund shares which are valued daily at their net asset values (NAV). Plans and participants hold “units of participation” in the separate account. The “accumulation unit value” (AUV) is the value of each unit in the separate account and the separate account is valued daily as the number of accumulation units held multiplied by the AUV. The variable funds can be redeemed at the current AUV based on the fair value of the underlying assets. There are no withdrawal limits, redemption frequency limits or redemption notice periods. There were no unfunded commitments for these investments as of December 31, 2021.

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

The following table sets forth, within the fair value hierarchy, the Plan’s assets measured at fair value on a recurring basis as of December 31, 2021 and 2020:

2021							
Fair Value Measurements at Reporting Date Using:							
Description	Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)		Significant Unobservable Inputs (Level 3)		Total
Investments	\$	-	\$	-	\$	-	\$ -
Investments measured at NAV		-		-		-	3,869,971
Total investments	\$	-	\$	-	\$	-	\$ 3,869,971
2020							
Fair Value Measurements at Reporting Date Using:							
Description	Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)		Significant Unobservable Inputs (Level 3)		Total
Investments	\$	-	\$	-	\$	-	\$ -
Investments measured at NAV		-		-		-	3,242,496
Total investments	\$	-	\$	-	\$	-	\$ 3,242,496

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share practical expedient as of December 31, 2021 and 2020. There are no participant redemption restrictions for these investments.

GMRG 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

December 31, 2021	Fair Value	Unfunded commitments	Redemption Frequency (If Eligible)	Redemption Notice Period
Nationwide pooled separate accounts	\$ 3,869,971	NA	Daily	NA

December 31, 2020	Fair Value	Unfunded commitments	Redemption Frequency (If Eligible)	Redemption Notice Period
Nationwide pooled separate accounts	\$ 3,242,496	NA	Daily	NA

8. FULLY BENEFIT- RESPONSIVE GUARANTEED INVESTMENT CONTRACT

In 2018, the Plan entered into a benefit-responsive guaranteed investment contract, referred to as a common trust, with Principal Trust Company (“Principal”). In 2020, Nationwide became the trustee and now maintains the contributions. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

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

There are no reserves against contract value for credit risk of the contract issuer or otherwise. Certain events limit the Plan’s ability to transact at contract value with Principal. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the plan’s prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under the Employee Retirement Income Security Act of 1974.

The Plan administrator believes that any events that would limit the Plan’s ability to transact at contract value with Plan participants are probable of not occurring. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

9. RISKS AND UNCERTAINTIES

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

GMRG 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

10. RECONCILIATION TO FORM 5500

For the plan years ended December 31, 2021 and 2020, the following reconciliation schedules show the differences between the Statements of Net Assets Available for Benefits and Form 5500:

	2021	2020
Other liabilities per Statement of Net Assets Available for Benefits	\$ 21,683	\$ 16,398
Less: 2020 corrective distribution	-	(16,398)
Other liabilities per Form 5500	\$ 21,683	\$ -

	2021	2020
Net assets available for benefits per Statement of Net Assets Available for Benefits	\$ 3,971,921	\$ 3,346,840
Add: 2020 corrective distribution	-	16,398
Net assets available for benefits per Form 5500	\$ 3,971,921	\$ 3,363,238

For the plan years ended December 31, 2021 and 2020, the following reconciliation schedules show the differences between the Statements of Changes in Net Assets Available for Benefits and Form 5500:

	2021	2020
Employer contributions per Statement of Change in Net Assets Available for Benefits	\$ 163,894	\$ 147,373
Add: 2020 corrective distribution	-	10,299
Employer contributions per Form 5500	\$ 163,894	\$ 157,672

	2021	2020
Participant contributions per Statement of Change in Net Assets Available for Benefits	\$ 213,607	\$ 218,381
Add: 2020 corrective distribution	-	6,099
Participant contributions per Form 5500	\$ 213,607	\$ 224,480

	2021	2020
Benefits paid to participants or beneficiaries		
per Statement of Change in Net Assets Available for Benefits	\$ 118,303	\$ 298,164
Add: 2020 corrective distribution	16,398	-
Corrective distribution per Form 5500	\$ 134,701	\$ 298,164

11. DELINQUENT PARTICIPANT CONTRIBUTIONS

During 2022, management identified delinquent participant contributions related to the plan year ended December 31, 2021, and utilized the IRS Self-Correction Program to resolve. Management deems these delinquent contributions insignificant and as such may be resolved by use of the IRS Self-Correction Program subsequent to the Plan year end. The supplemental information listed in Schedule H, Line 4a – Schedule of Delinquent Participant Contributions summarizes uncorrected delinquent contributions as of December 31, 2021. During April of 2022, delinquent contributions were corrected through the Self-Correction Program.

GMRG 401(K) PLAN**NOTES TO FINANCIAL STATEMENTS****12. SUBSEQUENT EVENTS**

Events occurring after December 31, 2021, have been evaluated through October 12, 2022, the date the financial statements were available to be issued, for possible adjustment of the most recent financial statements and disclosures.

SUPPLEMENTAL SCHEDULES

GMRG 401(K) PLAN

82-2381178 PLAN NUMBER 001

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

YEAR ENDED DECEMBER 31, 2021

(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
	BlkRk MdCap Gr Eq Inst	mutual fund shares	n/a	\$ 2,029
	BlkRk Hi Yld Bd Port K	mutual fund shares	n/a	1,133
	BlkRk Ttl Rtn K	mutual fund shares	n/a	313
	DFA Emrg Mkt Cor Eq Inst	mutual fund shares	n/a	3,613
	Clvrt Eq I	mutual fund shares	n/a	3,553
	BlkRk Strat Inc Oppr I	mutual fund shares	n/a	313
	AB Gbl Bd I	mutual fund shares	n/a	956
	Col Sel LgCap Gr Inst2	mutual fund shares	n/a	3,118
	Diamond Hill MdCap I	mutual fund shares	n/a	2,128
	Vngrd Mid- Cap Indx Fd AS	mutual fund shares	n/a	46
	Vngrd Sm Cap Indx Fd AS	mutual fund shares	n/a	3,842
	Vngrd Devl Mkt Indx Adml	mutual fund shares	n/a	3,837
	Vngrd Explr Adml	mutual fund shares	n/a	1,023
	DFA US LgCap Val Inst	mutual fund shares	n/a	4,382
	JnsHndrsn SmCap	mutual fund shares	n/a	5
	DodgeCox Intl Stk	mutual fund shares	n/a	4,743
	MFS MdCap Val R6	mutual fund shares	n/a	138
	Fed Hrns Gov Oblgtns Prmr	mutual fund shares	n/a	16,246
	TIAACRF LfCyclnd 2010 Inst	mutual fund shares	n/a	3,614
	TIAACRF LfCyclnd 2015 Inst	mutual fund shares	n/a	48,857
	TIAACRF LfCyclnd 2020 Inst	mutual fund shares	n/a	132,554
	TIAACRF LfCyclnd 2025 Inst	mutual fund shares	n/a	696,800
	TIAACRF LfCyclnd 2030 Inst	mutual fund shares	n/a	1,439,816
	TIAACRF LfCyclnd 2035 Inst	mutual fund shares	n/a	561,837
	TIAACRF LfCyclnd 2040 Inst	mutual fund shares	n/a	260,797
	TIAACRF LfCyclnd 2045 Inst	mutual fund shares	n/a	259,285
	TIAACRF LfCyclnd 2050 Inst	mutual fund shares	n/a	84,502
	TIAACRF LfCyclnd 2055 Inst	mutual fund shares	n/a	47,174
	TIAACRF LfCyclnd 2060 Inst	mutual fund shares	n/a	8,011
	TIAACRF LfCyclndRtInc	mutual fund shares	n/a	230,431
	MFS MdCap Gr R6	mutual fund shares	n/a	7,225
	PGIM Ttl Rtn Bd R 6	mutual fund shares	n/a	1,442
	JPM Eg Inc R5	mutual fund shares	n/a	3,981
*	NW Loomis AllCap Gr R6	mutual fund shares	n/a	3,641
	Fid 500 Indx	mutual fund shares	n/a	12,746
	Fid Intl Indx	mutual fund shares	n/a	4,892
	Fid US Bd Indx	mutual fund shares	n/a	1,640
	GdmnScs GQGPTnrIntlOppr	mutual fund shares	n/a	4,721
	Prncpl Gbl Real Est R6	mutual fund shares	n/a	1,199
	Avnts US SmCap	mutual fund shares	n/a	1,027
	PimCOComdyRealRtn StratInst	mutual fund shares	n/a	1,135
*	NW FXD SEL OPTN	fixed contract	n/a	2,843
	PIMCO Real Rtn Inst	mutual fund shares	n/a	1,225
*	Participant Loans	Interest ranging from 3.25% to 7.50%,	-0-	117,672
*	Represents party-in-interest			

GMRG 401(K) PLAN

82-2381178 PLAN NUMBER 001

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

YEAR ENDED DECEMBER 31, 2021

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
X	\$ 2,920	\$ 31,384	\$ -	\$ -



GMRG 401(K) PLAN

FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT
AND SUPPLEMENTAL SCHEDULES

DECEMBER 31, 2021 AND 2020

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Independent Auditor's Report

To the Trustees
GMRG 401(k) Plan

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

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 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 Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of GMRG 401(k) 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 GMRG 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of GMRG 401(k) 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 GMRG 401(k) 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.

2021 Supplemental Schedules Required by ERISA

The supplemental schedule of assets held at end of year and schedule of delinquent participant contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of GMRG 401(k) Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the us not to perform, and we did not perform, any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 14, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

SSC CPAs, P.A.

SSC CPAs, P.A.
Lawrence, Kansas
October 12, 2022

GMRG 401(K) PLAN**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

December 31,	2021	2020
ASSETS		
Investments, at fair value	\$ 3,869,971	\$ 3,242,496
Fully benefit-responsive common trust funds, at contract value	2,843	489
Receivables		
Employer contribution	650	17,764
Participant deferral	2,468	24,017
Notes receivable from participants	117,672	78,472
Total receivables	120,790	120,253
TOTAL ASSETS	3,993,604	3,363,238
LIABILITIES		
Other liabilities	21,683	16,398
TOTAL LIABILITIES	21,683	16,398
NET ASSETS AVAILABLE FOR BENEFITS	\$ 3,971,921	\$ 3,346,840

GMRG 401(K) PLAN**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

For the years ended December 31,	2021	2020
Contributions		
Employer	\$ 163,894	\$ 147,373
Participants	213,607	218,381
Rollovers	5,540	2,691
Total contributions	383,041	368,445
Additions		
Investment income		
Net appreciation in fair value of investments	370,256	391,853
Dividends	-	28
Total investment income	370,256	391,881
Interest received on notes receivable from participants	3,924	2,038
Total additions	757,221	762,364
Deductions		
Benefits paid to participants or beneficiaries	118,303	298,164
Administrative fees	13,837	16,139
Total deductions	132,140	314,303
CHANGE IN NET ASSETS	625,081	448,061
Net assets, beginning of year	3,346,840	2,898,779
Net assets, end of year	\$ 3,971,921	\$ 3,346,840

GMRG 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

1. PLAN DESCRIPTION AND BASIS OF PRESENTATION

The following description of the GMRG 401(k) Profit Sharing Plan provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The plan is a defined contribution plan covering the employees of Grand Mere Restaurant Group ("the Company") who have attained 21 years of age and have worked at least 1,000 hours over the course of a one year period beginning on the employee's date of hire, unless employed under specific administrative or director job classifications who are required to have attained 21 years of age and have completed one month of service. The Plan is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Participants may contribute from 1% to 100% of pretax annual compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company may contribute a discretionary matching contribution to the Plan. Participants are eligible for the employer's matching contribution upon admittance to the Plan. For the plan years ended December 31, 2021 and 2020, the Company elected to match 100% of participants' eligible contributions that do not exceed 4% of participants' qualified compensation. During the years ended December 31, 2021 and 2020, total matching contributions made by the Company were \$163,894 and \$147,373, respectively. Contributions are subject to certain limitations as determined by Federal tax law.

Participant accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's contribution and Plan earnings. Allocations of Company contributions are based on a participant's total compensation as compared to all participants' total compensation for the year of contribution. Allocations of Plan earnings are based on the earnings of the fund(s) allocated to the participant's account. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Participants vest in the employer matching and non-matching discretionary contributions to the Plan after three years of service.

Forfeitures

Forfeitures attributable to participants exiting before vesting will be used to reduce employer contributions. For the plan years ended December 31, 2021 and 2020, there were \$4 and \$2,430 forfeitures used to reduce employer contributions, respectively. The forfeiture balance was \$16,246 and \$2,394 as of December 31, 2021 and 2020, respectively.

Investment options

The Plan's assets are held by Nationwide Retirement Insurance and Annuity Company (Nationwide). During 2019 the Plan's assets were held by Principal Trust Company. Upon enrollment in the Plan, participants direct contributions in any of thirty-six investment options. Participants may change their investment options at any time.

Notes receivable from participants

Participants may borrow from their vested account balances up to a maximum of \$50,000 or 50% of their vested

GMRG 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

account balance. The loans are secured by the balance in the participant's account and bear interest at a rate based on rates available for similar loans from commercial lending institutions. Principal and interest are paid ratably through regular payroll deductions. There were \$117,672 and \$78,472 in loans outstanding as of December 31, 2021 and 2020, respectively.

Payment of benefits

Upon termination of service, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. The Plan also allows for in-service withdrawals for "hardship" (as defined in the Plan) and after a participant attains age 59 ½. Benefits are recorded when paid.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment valuation

Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers. See note 7 for discussion of fair value measurements.

Payment of benefits

Benefits are recorded when paid.

Administrative expenses

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Legal, accounting and third party administration fees may be paid directly by the Company or from the Plan.

3. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event that the Plan is terminated, participants will become 100% vested in their accounts. Unallocated assets, if any, will be allocated to participant accounts and distributed in such a manner as the Company may determine.

4. TAX STATUS

The Plan and related trust were designed under a prototype form, which was approved by the Internal Revenue Service. The IRS determined and informed Nationwide by a letter dated June 30, 2020, that the Plan was designed in accordance with the applicable regulations of the Internal Revenue Code (IRC) to be tax-exempt. The Plan has

GMRG 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

been amended since the determination letter was received, but the Plan's Trustees believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, the Trustees believe the Plan was qualified and the related trust was tax-exempt as of the financial statement date. Accordingly, no provision for income taxes has been included in the Plan's financial statements.

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

5. PARTIES IN INTEREST AND RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by Nationwide. Nationwide is the trustee and recordkeeper for the Plan and, therefore, these transactions qualify as party in interest transactions.

Nationwide provides certain administrative services to the Plan and certain amounts owed to Nationwide for its administrative services to the Plan reduce investment earnings.

Certain administrative functions are performed by employees of the Company. No such employee receives compensation from the Plan. Legal and accounting fees are paid directly by the Company.

For the year ended December 31, 2021, certain employee deferrals were not remitted timely by the Company. See Note 11 for additional information.

6. INFORMATION CERTIFIED BY THE TRUSTEE

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2021 and 2020, and net appreciation in fair value of investments and interest for the years ended December 31, 2021 and 2020, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Nationwide.

7. FAIR VALUE MEASUREMENTS

FASB ASC 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value, it consists of three levels:

- Level 1 – Valuation is based upon quoted prices for identical instruments traded in active markets.
- Level 2 – Valuation is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market.
- Level 3 – Valuation is generated from model-based techniques that use significant assumptions not observable in the market.

GMRG 401(K) PLAN**NOTES TO FINANCIAL STATEMENTS**

Nationwide provided the following descriptions of the valuation methodologies used for assets measured at fair value during 2021 and 2020.

Pooled Separate Accounts: Variable funds that invest directly in designated mutual funds. The PSA owns and holds the underlying mutual fund shares which are valued daily at their net asset values (NAV). Plans and participants hold “units of participation” in the separate account. The “accumulation unit value” (AUV) is the value of each unit in the separate account and the separate account is valued daily as the number of accumulation units held multiplied by the AUV. The variable funds can be redeemed at the current AUV based on the fair value of the underlying assets. There are no withdrawal limits, redemption frequency limits or redemption notice periods. There were no unfunded commitments for these investments as of December 31, 2021.

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

The following table sets forth, within the fair value hierarchy, the Plan’s assets measured at fair value on a recurring basis as of December 31, 2021 and 2020:

2021							
Fair Value Measurements at Reporting Date Using:							
Description	Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)		Significant Unobservable Inputs (Level 3)		Total
Investments	\$	-	\$	-	\$	-	\$ -
Investments measured at NAV		-		-		-	3,869,971
Total investments	\$	-	\$	-	\$	-	\$ 3,869,971
2020							
Fair Value Measurements at Reporting Date Using:							
Description	Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)		Significant Unobservable Inputs (Level 3)		Total
Investments	\$	-	\$	-	\$	-	\$ -
Investments measured at NAV		-		-		-	3,242,496
Total investments	\$	-	\$	-	\$	-	\$ 3,242,496

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share practical expedient as of December 31, 2021 and 2020. There are no participant redemption restrictions for these investments.

GMRG 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

December 31, 2021	Fair Value	Unfunded commitments	Redemption Frequency (If Eligible)	Redemption Notice Period
Nationwide pooled separate accounts	\$ 3,869,971	NA	Daily	NA

December 31, 2020	Fair Value	Unfunded commitments	Redemption Frequency (If Eligible)	Redemption Notice Period
Nationwide pooled separate accounts	\$ 3,242,496	NA	Daily	NA

8. FULLY BENEFIT- RESPONSIVE GUARANTEED INVESTMENT CONTRACT

In 2018, the Plan entered into a benefit-responsive guaranteed investment contract, referred to as a common trust, with Principal Trust Company (“Principal”). In 2020, Nationwide became the trustee and now maintains the contributions. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

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

There are no reserves against contract value for credit risk of the contract issuer or otherwise. Certain events limit the Plan’s ability to transact at contract value with Principal. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the plan’s prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under the Employee Retirement Income Security Act of 1974.

The Plan administrator believes that any events that would limit the Plan’s ability to transact at contract value with Plan participants are probable of not occurring. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

9. RISKS AND UNCERTAINTIES

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

GMRG 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

10. RECONCILIATION TO FORM 5500

For the plan years ended December 31, 2021 and 2020, the following reconciliation schedules show the differences between the Statements of Net Assets Available for Benefits and Form 5500:

	2021	2020
Other liabilities per Statement of Net Assets Available for Benefits	\$ 21,683	\$ 16,398
Less: 2020 corrective distribution	-	(16,398)
Other liabilities per Form 5500	\$ 21,683	\$ -

	2021	2020
Net assets available for benefits per Statement of Net Assets Available for Benefits	\$ 3,971,921	\$ 3,346,840
Add: 2020 corrective distribution	-	16,398
Net assets available for benefits per Form 5500	\$ 3,971,921	\$ 3,363,238

For the plan years ended December 31, 2021 and 2020, the following reconciliation schedules show the differences between the Statements of Changes in Net Assets Available for Benefits and Form 5500:

	2021	2020
Employer contributions per Statement of Change in Net Assets Available for Benefits	\$ 163,894	\$ 147,373
Add: 2020 corrective distribution	-	10,299
Employer contributions per Form 5500	\$ 163,894	\$ 157,672

	2021	2020
Participant contributions per Statement of Change in Net Assets Available for Benefits	\$ 213,607	\$ 218,381
Add: 2020 corrective distribution	-	6,099
Participant contributions per Form 5500	\$ 213,607	\$ 224,480

	2021	2020
Benefits paid to participants or beneficiaries		
per Statement of Change in Net Assets Available for Benefits	\$ 118,303	\$ 298,164
Add: 2020 corrective distribution	16,398	-
Corrective distribution per Form 5500	\$ 134,701	\$ 298,164

11. DELINQUENT PARTICIPANT CONTRIBUTIONS

During 2022, management identified delinquent participant contributions related to the plan year ended December 31, 2021, and utilized the IRS Self-Correction Program to resolve. Management deems these delinquent contributions insignificant and as such may be resolved by use of the IRS Self-Correction Program subsequent to the Plan year end. The supplemental information listed in Schedule H, Line 4a – Schedule of Delinquent Participant Contributions summarizes uncorrected delinquent contributions as of December 31, 2021. During April of 2022, delinquent contributions were corrected through the Self-Correction Program.

GMRG 401(K) PLAN**NOTES TO FINANCIAL STATEMENTS****12. SUBSEQUENT EVENTS**

Events occurring after December 31, 2021, have been evaluated through October 12, 2022, the date the financial statements were available to be issued, for possible adjustment of the most recent financial statements and disclosures.

SUPPLEMENTAL SCHEDULES

GMRG 401(K) PLAN

82-2381178 PLAN NUMBER 001

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

YEAR ENDED DECEMBER 31, 2021

(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
	BlkRk MdCap Gr Eq Inst	mutual fund shares	n/a	\$ 2,029
	BlkRk Hi Yld Bd Port K	mutual fund shares	n/a	1,133
	BlkRk Ttl Rtn K	mutual fund shares	n/a	313
	DFA Emrg Mkt Cor Eq Inst	mutual fund shares	n/a	3,613
	Clvrt Eq I	mutual fund shares	n/a	3,553
	BlkRk Strat Inc Oppr I	mutual fund shares	n/a	313
	AB Gbl Bd I	mutual fund shares	n/a	956
	Col Sel LgCap Gr Inst2	mutual fund shares	n/a	3,118
	Diamond Hill MdCap I	mutual fund shares	n/a	2,128
	Vngrd Mid- Cap Indx Fd AS	mutual fund shares	n/a	46
	Vngrd Sm Cap Indx Fd AS	mutual fund shares	n/a	3,842
	Vngrd Devl Mkt Indx Adml	mutual fund shares	n/a	3,837
	Vngrd Explr Adml	mutual fund shares	n/a	1,023
	DFA US LgCap Val Inst	mutual fund shares	n/a	4,382
	JnsHndrsn SmCap	mutual fund shares	n/a	5
	DodgeCox Intl Stk	mutual fund shares	n/a	4,743
	MFS MdCap Val R6	mutual fund shares	n/a	138
	Fed Hrns Gov Oblgtns Prmr	mutual fund shares	n/a	16,246
	TIAACRF LfCyclnd 2010 Inst	mutual fund shares	n/a	3,614
	TIAACRF LfCyclnd 2015 Inst	mutual fund shares	n/a	48,857
	TIAACRF LfCyclnd 2020 Inst	mutual fund shares	n/a	132,554
	TIAACRF LfCyclnd 2025 Inst	mutual fund shares	n/a	696,800
	TIAACRF LfCyclnd 2030 Inst	mutual fund shares	n/a	1,439,816
	TIAACRF LfCyclnd 2035 Inst	mutual fund shares	n/a	561,837
	TIAACRF LfCyclnd 2040 Inst	mutual fund shares	n/a	260,797
	TIAACRF LfCyclnd 2045 Inst	mutual fund shares	n/a	259,285
	TIAACRF LfCyclnd 2050 Inst	mutual fund shares	n/a	84,502
	TIAACRF LfCyclnd 2055 Inst	mutual fund shares	n/a	47,174
	TIAACRF LfCyclnd 2060 Inst	mutual fund shares	n/a	8,011
	TIAACRF LfCyclndRtInc	mutual fund shares	n/a	230,431
	MFS MdCap Gr R6	mutual fund shares	n/a	7,225
	PGIM Ttl Rtn Bd R 6	mutual fund shares	n/a	1,442
	JPM Eg Inc R5	mutual fund shares	n/a	3,981
*	NW Loomis AllCap Gr R6	mutual fund shares	n/a	3,641
	Fid 500 Indx	mutual fund shares	n/a	12,746
	Fid Intl Indx	mutual fund shares	n/a	4,892
	Fid US Bd Indx	mutual fund shares	n/a	1,640
	GdmnScs GQGPTnrIntlOppr	mutual fund shares	n/a	4,721
	Prncpl Gbl Real Est R6	mutual fund shares	n/a	1,199
	Avnts US SmCap	mutual fund shares	n/a	1,027
	PimCOComdyRealRtn StratInst	mutual fund shares	n/a	1,135
*	NW FXD SEL OPTN	fixed contract	n/a	2,843
	PIMCO Real Rtn Inst	mutual fund shares	n/a	1,225
*	Participant Loans	Interest ranging from 3.25% to 7.50%,	-0-	117,672
*	Represents party-in-interest			

GMRG 401(K) PLAN

82-2381178 PLAN NUMBER 001

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

YEAR ENDED DECEMBER 31, 2021

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
X	\$ 2,920	\$ 31,384	\$ -	\$ -