Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2021** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [x] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [x] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/1998

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)
CENTRAL MOTOR WHEEL OF AMERICA

150 WHEAT DRIVE
PARIS, KY 40361

2b Employer Identification Number (EIN) 61-1107676

2c Plan Sponsor's telephone number 859-987-0500

2d Business code (see instructions) 331400

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	CHELSEA BAKER
	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.

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: **a** Sponsor's name **c** Plan Name	**4b** EIN **4d** PN	
5 Total number of participants at the beginning of the plan year	**5**	589
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	500
a(2) Total number of active participants at the end of the plan year	**6a(2)**	566
b Retired or separated participants receiving benefits	**6b**	1
c Other retired or separated participants entitled to future benefits	**6c**	134
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	701
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	12
f Total. Add lines **6d** and **6e**.	**6f**	713
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	687
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	48
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 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)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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)	Insurance Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.** ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	**2021** **This Form is Open to Public Inspection**

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

A Name of plan	**B** Three-digit plan number (PN) ▶
CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
CENTRAL MOTOR WHEEL OF AMERICA	61-1107676

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

1 Coverage Information:

(a) Name of insurance carrier

VOYA RETIREMENT INSURANCE AND ANNUITY 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
71-0294708	86509	PHZ787	713	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
0	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

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

(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 **(c)** Amount	**(d)** Purpose	**(e)** Organization code

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

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

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

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

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

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

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

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

(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	15148105
5	Current value of plan's interest under this contract in separate accounts at year end	5	50814959

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b	Balance at the end of the previous year		7b	16762792
c	Additions: (1) Contributions deposited during the year	7c(1)	445195	
	(2) Dividends and credits	7c(2)		
	(3) Interest credited during the year	7c(3)	364655	
	(4) Transferred from separate account	7c(4)		
	(5) Other (specify below)	7c(5)	177269	
	▶ *			
	(6)Total additions		7c(6)	987119
d	Total of balance and additions (add lines **7b** and **7c(6)**).		7d	17749911
e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2054101	
	(2) Administration charge made by carrier	7e(2)	13739	
	(3) Transferred to separate account	7e(3)	159262	
	(4) Other (specify below)	7e(4)	131391	
	▶ *			
	(5) Total deductions		7e(5)	2358493
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)		7f	15391418

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)**	
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)**	
(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)**	
(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.			**10b**	

Specify nature of costs.

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

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

A Name of plan
CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CENTRAL MOTOR WHEEL OF AMERICA

D Employer Identification Number (EIN)
61-1107676

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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)

DEAN DORTON ALLEN FORD PLLC

27-3858252

(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?
10	AUDITOR	11125	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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?
27 64	SERVICE PROVIDER	9194	Yes ☒ No ☐	Yes ☒ No ☐	31209	Yes ☐ No ☒

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

RAYMOND JAMES FINANCIAL SERVICES AD

59-2937883

(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?
99	SERVICE PROVIDER	0	Yes ☒ No ☐	Yes ☐ No ☒	187251	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)

MORNINGSTAR

36-3297908

(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?
27	SERVICE PROVIDER	0	Yes [X] No [ ]	Yes [ ] No [X]	31209	Yes [ ] No [X]

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

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

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

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

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
MORNINGSTAR	27	31209

(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.
VOYA RETIREMENT INSURANCE AND ANNUI 71-0294708	INVESTMENT ADVISORY (PLAN)

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
RAYMOND JAMES FINANCIAL SERVICES AD	99	187251

(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.
VOYA RETIREMENT INSURANCE AND ANNUI 71-0294708	OTHER FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
VOYA RETIREMENT INSURANCE & ANNUITY	27	31209

(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.
VOYA RETIREMENT INSURANCE AND ANNUI 71-0294708	INVESTMENT ADVISORY (PLAN)

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

A Name of plan
CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
CENTRAL MOTOR WHEEL OF AMERICA

D Employer Identification Number (EIN)
61-1107676

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: VARIABLE ANNUITY ACCOUNT D

b Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE & ANNUITY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	50814959

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	**2021** **This Form is Open to Public Inspection**

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

A Name of plan
CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CENTRAL MOTOR WHEEL OF AMERICA

D Employer Identification Number (EIN)
61-1107676

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	2167794	1925112
(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)	40674154	50814959
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	16762792	15391418
(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	59604740	68131489
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	59604740	68131489

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1318435	
(B) Participants	2a(1)(B)	1984574	
(C) Others (including rollovers)	2a(1)(C)	75967	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3378976
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)	142355	
(F) Other	2b(1)(F)	364655	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		507010
(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)		8527868
(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)		
c Other income	2c		32821
d Total income. Add all **income** amounts in column (b) and enter total	2d		12446675
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3898611	
(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)		3898611
f Corrective distributions (see instructions)	2f		306
g Certain deemed distributions of participant loans (see instructions)	2g		690
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	20319	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		20319
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3919926
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		8526749
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) [X] 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) [X] DOL Regulation 2520.103-8 **(2)** [X] 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: DEAN DORTON ALLEN FORD, PLLC **(2)** EIN: 27-3858252

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	

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

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)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under 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.**	**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
CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CENTRAL MOTOR WHEEL OF AMERICA

D Employer Identification Number (EIN)
61-1107676

Part I Distributions

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

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

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

EIN(s): 71-0294708 _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

Part II Funding Information

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

Part IV ESOPs

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

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

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation_____

Financial Statements and Supplemental Schedule

for

CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

As of December 31, 2021 and 2020 and
for the Year Ended December 31, 2021
with Report of Independent Auditors

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Report of Independent Auditors

To the Participants and Plan Administrator of
Central Motor Wheel of America 401(k) Plan
Paris, Kentucky

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

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 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 accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).

- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

In performing an audit in accordance with GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 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 GAAP.

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 GAAP.

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

Other Matters

2021 Supplemental Schedule Required by ERISA

The supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2021, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

Other Matters, continued

2021 Supplemental Schedule Required by ERISA, continued

The information included in the supplemental schedule, 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 GAAS. For information included in the supplemental schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by a 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 the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated September 30, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Dean Dorton Allen Ford, PLLC

Lexington, Kentucky

October 14, 2022

CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

Statements of Net Assets Available for Benefits

December 31, 2021 and 2020

	2021	2020
Assets		
Investments:		
Investments, at fair value	**$ 50,814,959**	$ 40,674,154
Fully benefit responsive investment contracts, at contract value	**15,391,418**	16,762,792
Total investments	**66,206,377**	57,436,946
Notes receivable from participants	**1,925,112**	2,167,794
Net assets available for benefits	**$ 68,131,489**	$ 59,604,740

See accompanying notes.

CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2021

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	**$ 8,527,868**
Interest and dividends	**364,655**
Total investment income	**8,892,523**
Contributions:	
Participant	**1,984,574**
Plan Sponsor	**1,318,435**
Rollovers	**75,967**
Total contributions	**3,378,976**
Interest income on notes receivable from participants	**142,355**
Other income	**32,821**
Total additions	**12,446,675**
Deductions from net assets attributed to:	
Benefits paid to participants	**3,899,607**
Administrative expenses	**20,319**
Total deductions	**3,919,926**
Net increase	**8,526,749**
Net assets available for benefits:	
Beginning of year	**59,604,740**
End of year	**$ 68,131,489**

See accompanying notes.

CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

Notes to the Financial Statements

1. Description of the Plan

The following description of the Central Motor Wheel of America 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for more complete description of the Plan's provisions.

Central Motor Wheel of America, Inc. (CMWA) manufactures wheels for the automotive industry. CMWA is owned by Central Motor Wheel Co., Ltd. (CMW) (68.14%), Toyota Tsusho America Incorporated (TAI) (1.02%) and Toyota Tsusho Corporation (Japan) (TTC) (30.84%). CMW, TTC, and TAI are affiliates of Toyota Motor Corporation (TMC).

General

The Plan is a defined contribution retirement plan subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), and became effective April 1, 1988 and was restated effective January 1, 2015. The Plan covers all eligible employees of CMWA (the Plan Sponsor and Administrator) as defined by the Plan agreement.

Certain employees of the Plan Sponsor serve as trustees. Voya Institutional Trust Company (Voya) serves as the insurance company of the Plan and holds investment assets.

Eligibility

Each employee is eligible to participate in the Plan after completing 3 months of service and reaching the age of 18.

Contributions

Participants may contribute up to the maximum allowable annual contribution as defined by the Internal Revenue Code (IRC). Participants may also contribute amounts representing distributions from other qualified defined contribution plans. The Plan Sponsor may, at its discretion, make a matching contribution each Plan year on behalf of eligible participants equal to a discretionary percentage of the participant's elective deferrals. The Plan Sponsor may also elect to contribute a discretionary profit sharing contribution, to be determined by the Plan Sponsor, not limited to current or accumulated net profits. For the year ended December 31, 2021, the Plan Sponsor matched 60% of the participant's contribution up to 6%. Additionally, for the year ended December 31, 2021, the Plan Sponsor made an additional discretionary contribution equal to 1% of an eligible employee's compensation.

Participants are automatically enrolled in an elective deferral contribution of 6% of compensation, unless the participant affirmatively elects a different percentage or elects not to make an elective deferral contribution. Participants are also automatically enrolled in a target date fund until changed by the participant.

Effective January 1, 2021, the Plan was amended to allow In-Plan Roth transfers.

1. Description of the Plan, continued

Participant Accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution and the Plan Sponsor's contributions, an allocation of Plan earnings or losses, and administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan agreement. Administrative expenses are charged to each participant's account when a benefit distribution is processed. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. If no such direction is made, participant accounts are invested in accordance with default investment alternatives as established under the Plan. The Plan Sponsor's contributions are automatically invested in the same investment options at the same percentage as participant deferral contributions.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Participants vest in a percentage of the Plan Sponsor's contributions. The vesting schedule for Plan Sponsor contributions is as follows:

Years of Service	Vesting Percentage
1 year	20%
2 years	40%
3 years	60%
4 years	80%
5 or more years	100%

If a participant dies or becomes disabled, he or she is automatically 100% vested in all accounts.

Participant Loans

Participants may borrow from their account balances subject to the provisions of the Plan agreement up to a maximum of the lesser of $50,000 or 50% of their vested balance, reduced by the highest outstanding loan balance in the preceding 12 months.

The maximum term of a loan is 5 years unless the loan is used to purchase a new home. The maximum term for a loan to purchase a new home is 30 years. The loans are collateralized by the balance in the participant's account and bear interest at current market rates of local lending institutions. Interest rate for each loan is 5.0% as of December 31, 2021. Principal and interest is paid ratably through bi-weekly or semi-monthly payroll deductions.

1. Description of the Plan, continued

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, a participant whose vested account balance is greater than $1,000 (excluding amounts attributable to rollover contributions) may elect to receive either a single lump sum amount equal to the value of the participant's vested interest in his or her account, installment payments, or a single sum payment of a portion of the participant's vested interest in his or her account. On termination of service, a participant whose vested account balance is not greater than $5,000 (excluding amounts attributable to rollovers) will receive his or her benefits as a single lump sum payment. If the vested account balance is greater than $5,000 and the participant does not direct otherwise, distributions will be rolled over into an IRA with the insurance company as described in the Plan agreement. Hardship withdrawals, as defined by the Plan, may be made from participant contributions when approved by the Plan.

Forfeited Accounts

Forfeitures are used to offset Plan expenses and reduce Plan Sponsor contributions. As of December 31, 2021 and 2020, forfeited non-vested accounts totaled $469 and $9,668, respectively. Forfeitures used to reduce employer contributions or reallocated to eligible participants' accounts amounted to $36,136 for the year ended December 31, 2021. Forfeitures used to pay Plan expenses amounted to $12,594 for the year ended December 31, 2021.

During 2021, $775 of uncashed benefit payments were placed into forfeitures and included in other income. As of December 31, 2021, the total amount of uncashed benefit payments that have been placed into forfeitures is $3,330. The Plan will reissue these checks when the participants, or beneficiaries, are located or claim. Since these funds have not been placed into participant accounts, the Plan Sponsor would be responsible for funding these payouts when the participants are located or claim if the forfeitures have been utilized for other purposes.

Administrative Expenses

Certain administrative expenses of the Plan are paid by the Plan as provided in the Plan agreement. All other administrative expenses are paid by the Plan Sponsor.

Risks and Uncertainties

The Plan provides for participant directed investment options in various securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

2. Summary of Significant Accounting Policies

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) which require management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates. The following is a summary of the significant accounting policies consistently followed by the Plan in the preparation of its financial statements:

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value with the exception of fully benefit-responsive investment contracts. 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. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the Plan's gains or losses on investments bought and sold as well as held during the year.

Contract value is the relevant measurement for fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Notes Receivable from Participants

Participant loans are classified as notes receivable from participants and measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as benefit payments based on the terms of the Plan agreement.

During 2021, $32,046 is included in other income related to adjustments to loans for principal payments received after the deemed loan distribution date, unpaid interest due from the date of participants' last repayment to the date processed as a distribution due to delinquency and a prior period adjustment.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Subsequent Events

The Plan's management has evaluated subsequent events for accounting and disclosure requirements through October 14, 2022, the date that the financial statements were available to be issued.

3. Information Certified and Provided by Custodian

The Plan's asset information included in this note and throughout the Plan's financial statements and supplemental schedule was prepared by or derived from information provided by Voya, the custodian of the Plan, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the custodian that asset information provided to the Plan Administrator by the custodian is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to asset information in this note and which appears throughout the financial statements and the supplemental schedules.

The following table presents the fair value of assets (except for fully benefit-responsive investment contracts, which are reported at contract value) in the Plan that were certified by Voya.

	2021	2020
Pooled separate accounts	**$ 50,814,959**	$ 40,674,154
Fully benefit responsive investment contracts	**15,391,418**	16,762,792
Total investments	**$ 66,206,377**	$ 57,436,946
Notes receivable from participants	**$ 1,925,112**	$ 2,167,794

Voya also certified to the completeness and accuracy of $8,527,868 of net realized and unrealized appreciation in the fair value of pooled separate accounts, the $364,655 of interest and dividends related to the investments, and $142,355 of interest related to notes receivable from participants for the year ended December 31, 2021.

4. Investment Contract with Insurance Company

The Plan has fully benefit-responsive investment contracts with Voya. Voya maintains the contributions in a general account, which is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The fixed account contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The contracts are included in the financial statements at contract value, as reported to the Plan by Voya. Contract value 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. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 3% (Voya Fixed Account - Enhanced) or 1% (Voya Fixed Account - Enhanced A). Such interest rates are reviewed on a quarterly basis for resetting.

4. Investment Contract with Insurance Company, continued

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (i) amendments to the plan documents (including complete or partial plan termination or merger with another plan); (ii) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions; (iii) bankruptcy of the Plan Sponsor or other Plan Sponsor event (e.g., divestures or spin-offs of a subsidiary) that causes a significant withdrawal from the Plan; or (iv) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The fixed account contract does not permit the insurance company to terminate the agreement prior to contract expiration.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by further economic and regulatory developments.

5. Fair Value Measurements

The Plan classifies its investments based on a hierarchy consisting of: Level 1 (valued using quoted prices from active markets for identical assets), Level 2 (not traded on an active market but for which observable market inputs are readily available), and Level 3 (valued based on significant unobservable inputs). The asset’s or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Pooled separate accounts: Valued at net asset value (NAV) of the applicable portion of assets and gains/losses allocated to the Plan by Voya. The NAV, as provided by Voya, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. Transactions occurring throughout the year are generally priced at the NAV. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

There have been no changes in the valuation methodologies used at December 31, 2021 and 2020.

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

5. Fair Value Measurements, continued

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31:

	Level 1	Level 2	Level 3	Total
2021				
Investments measured at NAV :				
Pooled separate accounts				**$ 50,814,959**
2020				
Investments measured at NAV:				
Pooled separate accounts				$ 40,674,154

In accordance with accounting standards, investments in 2021 and 2020 that are measured at fair value using the NAV practical expedient have not been classified as Level 1, 2 or 3 in the fair value hierarchy, but are included above to permit reconciliation of the fair value hierarchy tables to the amounts presented in the statements of net assets available for benefits.

The following table summarized investments measured at fair value based on NAV per share as of December 31, 2021 and 2020:

	Fair Value 12/31/2021	Fair Value 12/31/2020	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Pooled separate accounts	**$50,814,959**	$40,674,154	N/A	Daily	Daily

6. Exempt Party-in-Interest Transactions

Certain administrative services are provided by the Plan Sponsor at no cost to the Plan and certain administrative costs incurred by the Plan are paid by the Plan Sponsor. Administrative expenses of $20,319 for the year ended December 31, 2021 are comprised of fees paid by the Plan for investment management services, withdrawal charges and audit fees.

Certain Plan investments are shares of pooled separate accounts and an interest in the unallocated group annuity contract managed by Voya. Voya is the custodian as defined by the Plan and therefore, these transactions qualify as party-in-interest.

Additionally, indirect fees are paid to Voya based on investment account values. These fees range from 0.26% to 0.84% of the investment account value. The fees reduce net appreciation in fair value of investments on the statement of changes in net assets available for benefits.

7. Tax Status

The Plan uses a prototype Plan document sponsored by Voya. Voya received an opinion letter from the Internal Revenue Service (IRS), dated September 1, 2014, which states that the prototype document satisfies the applicable provisions of the IRC. The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

8. Plan Termination

Although it has not expressed any intention to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants become fully vested in their benefits.

CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

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

December 31, 2021

Plan Sponsor: Central Motor Wheel of America, Inc.
Plan Sponsor's EIN: 61-1107676
Plan Number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Voya U.S. Stock Index Portfolio - Institutional Class	Pooled separate accounts	**	$ 11,358,162
*	Voya Fixed Account - Enhanced	Unallocated group annuity contract	**	9,707,666
*	American Funds The Growth Fund of America- Class R-4	Pooled separate accounts	**	8,315,862
*	Voya Fixed Account - Enhanced A	Unallocated group annuity contract	**	5,683,752
*	American Funds New Perspective Fund - Class R-4	Pooled separate accounts	**	3,254,187
*	Voya Russell Mid Cap Index Portfolio	Pooled separate accounts	**	3,048,850
*	Fidelity VIP Equity-Income Portfolio - Initial Class	Pooled separate accounts	**	2,865,667
*	VY Invesco Equity and Income Portfolio - Initial Class	Pooled separate accounts	**	2,494,030
*	Fidelity VIP Mid Cap Portfolio - Initial Class	Pooled separate accounts	**	2,399,175
*	Voya Solution 2035 Portfolio - Service Class	Pooled separate accounts	**	2,379,873
*	Voya Solution 2025 Portfolio - Service Class	Pooled separate accounts	**	1,853,522
*	Voya Solution 2055 Portfolio - Service Class	Pooled separate accounts	**	1,827,035
*	Voya Solution 2045 Portfolio - Service Class	Pooled separate accounts	**	1,593,230
*	Voya Large Cap Growth Portfolio - Service Class	Pooled separate accounts	**	1,466,390
*	Pioneer Equity Income VCT Portfolio - Class I	Pooled separate accounts	**	1,141,784
*	American Funds EuroPacific Growth Fund - Class R-4	Pooled separate accounts	**	1,062,367
*	Voya Solution 2060 Portfolio - Service Class	Pooled separate accounts	**	1,026,826

See report of independent auditors.

CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

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

December 31, 2021

Plan Sponsor: Central Motor Wheel of America, Inc.
Plan Sponsor's EIN: 61-1107676
Plan Number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Voya Russell Small Cap Index Portfolio - Class I	Pooled separate accounts	**	958,003
*	VY Columbia Small Cap VIII - PI	Pooled separate accounts	**	811,806
*	VY JPMorgan Mid Cap Value Portfolio - Initial Class	Pooled separate accounts	**	577,850
*	Voya Intermediate Bond Portfolio - Class I	Pooled separate accounts	**	544,621
*	Voya Solution 2050 Portfolio - Service Class	Pooled separate accounts	**	471,076
*	Voya Solution Income Portfolio - Service Class	Pooled separate accounts		318,661
*	Voya Solution 2040 Portfolio - Service Class	Pooled separate accounts	**	270,638
*	Voya Solution 2030 Portfolio - Service Class	Pooled separate accounts	**	261,425
*	Pax World Balanced Fund - Individual Investor Class	Pooled separate accounts	**	231,897
*	PIMCOVIT Real Return Portfolio - Administrative Class	Pooled separate accounts	**	164,286
*	Voya Solution 2065 Portfolio - Service Class	Pooled separate accounts	**	117,736
*	Participant loans	Maturing from 2022 through 2032 at interest rates at 5.0%	$0	1,925,112
				$ 68,131,489

** Denotes party-in-interest*
*** Cost information is not required by ERISA for participant-directed investments*

See report of independent auditors.

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
Central Motor Wheel of America
EIN#61-1107676
Plan#001
As Of December 31, 2021

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d)Cost	(e) Current Value
	American Funds EuroPacific R4	Registered Investment Company		$1,062,367
	American Funds Growth Fnd R4	Registered Investment Company		$8,315,862
	American Funds Nw Prspctv R4	Registered Investment Company		$3,254,187
	Fidelity VIP Eqty-Inc Prt I	Registered Investment Company		$2,865,667
	Fidelity VIP MdCp Port I	Registered Investment Company		$2,399,175
	Pax Sust Alloc Fund Inv	Registered Investment Company		$231,897
	PIMCO VIT Real Return Port Adm	Registered Investment Company		$164,286
	Pioneer Eqty Income VCT Port I	Registered Investment Company		$1,141,784
*	Voya Fixed Account	Insurance Company General Account		$9,707,665
*	Voya Fixed Account A	Insurance Company General Account		$5,683,752
*	Voya Intermediate Bond Prt I	Registered Investment Company		$544,621
*	Voya Large Cap Growth Prt Srv	Registered Investment Company		$1,466,390
*	Voya Russell MdCp Indx Prt I	Registered Investment Company		$3,048,850
*	Voya Russell SmCp Indx Prt I	Registered Investment Company		$958,003
*	Voya Solution 2025 Port I	Registered Investment Company		$1,853,522
*	Voya Solution 2030 Port I	Registered Investment Company		$261,425
*	Voya Solution 2035 Port I	Registered Investment Company		$2,379,873
*	Voya Solution 2040 Port I	Registered Investment Company		$270,638
*	Voya Solution 2045 Port I	Registered Investment Company		$1,593,230
*	Voya Solution 2050 Port I	Registered Investment Company		$471,076
*	Voya Solution 2055 Port I	Registered Investment Company		$1,827,035
*	Voya Solution 2060 Port I	Registered Investment Company		$1,026,826
*	Voya Solution 2065 Port I	Registered Investment Company		$117,736
*	Voya Solution Income Pt I	Registered Investment Company		$318,661
*	Voya US Stock Index Port Ins	Registered Investment Company		$11,358,162
*	VY Columbia SmCp Vl II Pl	Registered Investment Company		$811,806
*	VY Invesco Eqty & Inc Pt I	Registered Investment Company		$2,494,030
*	VY JPM MdCp Value Port I	Registered Investment Company		$577,850
		Participant Loan Rates 5.00%-5.00%		$1,925,112
	TOTAL			$68,131,489

* denotes party-in-interest
Column (d) is not required as the Plan's investments are totally participant directed.

Financial Statements and Supplemental Schedule

for

CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

As of December 31, 2021 and 2020 and
for the Year Ended December 31, 2021
with Report of Independent Auditors

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Report of Independent Auditors

To the Participants and Plan Administrator of
Central Motor Wheel of America 401(k) Plan
Paris, Kentucky

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

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 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 accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).

- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

In performing an audit in accordance with GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 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 GAAP.

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 GAAP.

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

Other Matters

2021 Supplemental Schedule Required by ERISA

The supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2021, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

Other Matters, continued

2021 Supplemental Schedule Required by ERISA, continued

The information included in the supplemental schedule, 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 GAAS. For information included in the supplemental schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- The information in the supplemental schedule related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by a 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 the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated September 30, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Dean Dorton Allen Ford, PLLC

Lexington, Kentucky

October 14, 2022

CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

Statements of Net Assets Available for Benefits

December 31, 2021 and 2020

	2021	2020
Assets		
Investments:		
Investments, at fair value	**$ 50,814,959**	$ 40,674,154
Fully benefit responsive investment contracts, at contract value	**15,391,418**	16,762,792
Total investments	**66,206,377**	57,436,946
Notes receivable from participants	**1,925,112**	2,167,794
Net assets available for benefits	**$ 68,131,489**	$ 59,604,740

See accompanying notes.

CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2021

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	**$ 8,527,868**
Interest and dividends	**364,655**
Total investment income	**8,892,523**
Contributions:	
Participant	**1,984,574**
Plan Sponsor	**1,318,435**
Rollovers	**75,967**
Total contributions	**3,378,976**
Interest income on notes receivable from participants	**142,355**
Other income	**32,821**
Total additions	**12,446,675**
Deductions from net assets attributed to:	
Benefits paid to participants	**3,899,607**
Administrative expenses	**20,319**
Total deductions	**3,919,926**
Net increase	**8,526,749**
Net assets available for benefits:	
Beginning of year	**59,604,740**
End of year	**$ 68,131,489**

See accompanying notes.

CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

Notes to the Financial Statements

1. Description of the Plan

The following description of the Central Motor Wheel of America 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for more complete description of the Plan's provisions.

Central Motor Wheel of America, Inc. (CMWA) manufactures wheels for the automotive industry. CMWA is owned by Central Motor Wheel Co., Ltd. (CMW) (68.14%), Toyota Tsusho America Incorporated (TAI) (1.02%) and Toyota Tsusho Corporation (Japan) (TTC) (30.84%). CMW, TTC, and TAI are affiliates of Toyota Motor Corporation (TMC).

General

The Plan is a defined contribution retirement plan subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), and became effective April 1, 1988 and was restated effective January 1, 2015. The Plan covers all eligible employees of CMWA (the Plan Sponsor and Administrator) as defined by the Plan agreement.

Certain employees of the Plan Sponsor serve as trustees. Voya Institutional Trust Company (Voya) serves as the insurance company of the Plan and holds investment assets.

Eligibility

Each employee is eligible to participate in the Plan after completing 3 months of service and reaching the age of 18.

Contributions

Participants may contribute up to the maximum allowable annual contribution as defined by the Internal Revenue Code (IRC). Participants may also contribute amounts representing distributions from other qualified defined contribution plans. The Plan Sponsor may, at its discretion, make a matching contribution each Plan year on behalf of eligible participants equal to a discretionary percentage of the participant's elective deferrals. The Plan Sponsor may also elect to contribute a discretionary profit sharing contribution, to be determined by the Plan Sponsor, not limited to current or accumulated net profits. For the year ended December 31, 2021, the Plan Sponsor matched 60% of the participant's contribution up to 6%. Additionally, for the year ended December 31, 2021, the Plan Sponsor made an additional discretionary contribution equal to 1% of an eligible employee's compensation.

Participants are automatically enrolled in an elective deferral contribution of 6% of compensation, unless the participant affirmatively elects a different percentage or elects not to make an elective deferral contribution. Participants are also automatically enrolled in a target date fund until changed by the participant.

Effective January 1, 2021, the Plan was amended to allow In-Plan Roth transfers.

1. Description of the Plan, continued

Participant Accounts

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution and the Plan Sponsor's contributions, an allocation of Plan earnings or losses, and administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan agreement. Administrative expenses are charged to each participant's account when a benefit distribution is processed. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. If no such direction is made, participant accounts are invested in accordance with default investment alternatives as established under the Plan. The Plan Sponsor's contributions are automatically invested in the same investment options at the same percentage as participant deferral contributions.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Participants vest in a percentage of the Plan Sponsor's contributions. The vesting schedule for Plan Sponsor contributions is as follows:

Years of Service	Vesting Percentage
1 year	20%
2 years	40%
3 years	60%
4 years	80%
5 or more years	100%

If a participant dies or becomes disabled, he or she is automatically 100% vested in all accounts.

Participant Loans

Participants may borrow from their account balances subject to the provisions of the Plan agreement up to a maximum of the lesser of $50,000 or 50% of their vested balance, reduced by the highest outstanding loan balance in the preceding 12 months.

The maximum term of a loan is 5 years unless the loan is used to purchase a new home. The maximum term for a loan to purchase a new home is 30 years. The loans are collateralized by the balance in the participant's account and bear interest at current market rates of local lending institutions. Interest rate for each loan is 5.0% as of December 31, 2021. Principal and interest is paid ratably through bi-weekly or semi-monthly payroll deductions.

1. Description of the Plan, continued

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, a participant whose vested account balance is greater than $1,000 (excluding amounts attributable to rollover contributions) may elect to receive either a single lump sum amount equal to the value of the participant's vested interest in his or her account, installment payments, or a single sum payment of a portion of the participant's vested interest in his or her account. On termination of service, a participant whose vested account balance is not greater than $5,000 (excluding amounts attributable to rollovers) will receive his or her benefits as a single lump sum payment. If the vested account balance is greater than $5,000 and the participant does not direct otherwise, distributions will be rolled over into an IRA with the insurance company as described in the Plan agreement. Hardship withdrawals, as defined by the Plan, may be made from participant contributions when approved by the Plan.

Forfeited Accounts

Forfeitures are used to offset Plan expenses and reduce Plan Sponsor contributions. As of December 31, 2021 and 2020, forfeited non-vested accounts totaled $469 and $9,668, respectively. Forfeitures used to reduce employer contributions or reallocated to eligible participants' accounts amounted to $36,136 for the year ended December 31, 2021. Forfeitures used to pay Plan expenses amounted to $12,594 for the year ended December 31, 2021.

During 2021, $775 of uncashed benefit payments were placed into forfeitures and included in other income. As of December 31, 2021, the total amount of uncashed benefit payments that have been placed into forfeitures is $3,330. The Plan will reissue these checks when the participants, or beneficiaries, are located or claim. Since these funds have not been placed into participant accounts, the Plan Sponsor would be responsible for funding these payouts when the participants are located or claim if the forfeitures have been utilized for other purposes.

Administrative Expenses

Certain administrative expenses of the Plan are paid by the Plan as provided in the Plan agreement. All other administrative expenses are paid by the Plan Sponsor.

Risks and Uncertainties

The Plan provides for participant directed investment options in various securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

2. Summary of Significant Accounting Policies

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) which require management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates. The following is a summary of the significant accounting policies consistently followed by the Plan in the preparation of its financial statements:

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value with the exception of fully benefit-responsive investment contracts. 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. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the Plan's gains or losses on investments bought and sold as well as held during the year.

Contract value is the relevant measurement for fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Notes Receivable from Participants

Participant loans are classified as notes receivable from participants and measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are treated as benefit payments based on the terms of the Plan agreement.

During 2021, $32,046 is included in other income related to adjustments to loans for principal payments received after the deemed loan distribution date, unpaid interest due from the date of participants' last repayment to the date processed as a distribution due to delinquency and a prior period adjustment.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Subsequent Events

The Plan's management has evaluated subsequent events for accounting and disclosure requirements through October 14, 2022, the date that the financial statements were available to be issued.

3. Information Certified and Provided by Custodian

The Plan's asset information included in this note and throughout the Plan's financial statements and supplemental schedule was prepared by or derived from information provided by Voya, the custodian of the Plan, and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the custodian that asset information provided to the Plan Administrator by the custodian is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to asset information in this note and which appears throughout the financial statements and the supplemental schedules.

The following table presents the fair value of assets (except for fully benefit-responsive investment contracts, which are reported at contract value) in the Plan that were certified by Voya.

	2021	2020
Pooled separate accounts	**$ 50,814,959**	$ 40,674,154
Fully benefit responsive investment contracts	**15,391,418**	16,762,792
Total investments	**$ 66,206,377**	$ 57,436,946
Notes receivable from participants	**$ 1,925,112**	$ 2,167,794

Voya also certified to the completeness and accuracy of $8,527,868 of net realized and unrealized appreciation in the fair value of pooled separate accounts, the $364,655 of interest and dividends related to the investments, and $142,355 of interest related to notes receivable from participants for the year ended December 31, 2021.

4. Investment Contract with Insurance Company

The Plan has fully benefit-responsive investment contracts with Voya. Voya maintains the contributions in a general account, which is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The fixed account contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The contracts are included in the financial statements at contract value, as reported to the Plan by Voya. Contract value 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. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 3% (Voya Fixed Account - Enhanced) or 1% (Voya Fixed Account - Enhanced A). Such interest rates are reviewed on a quarterly basis for resetting.

4. Investment Contract with Insurance Company, continued

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (i) amendments to the plan documents (including complete or partial plan termination or merger with another plan); (ii) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions; (iii) bankruptcy of the Plan Sponsor or other Plan Sponsor event (e.g., divestures or spin-offs of a subsidiary) that causes a significant withdrawal from the Plan; or (iv) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The fixed account contract does not permit the insurance company to terminate the agreement prior to contract expiration.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by further economic and regulatory developments.

5. Fair Value Measurements

The Plan classifies its investments based on a hierarchy consisting of: Level 1 (valued using quoted prices from active markets for identical assets), Level 2 (not traded on an active market but for which observable market inputs are readily available), and Level 3 (valued based on significant unobservable inputs). The asset’s or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Pooled separate accounts: Valued at net asset value (NAV) of the applicable portion of assets and gains/losses allocated to the Plan by Voya. The NAV, as provided by Voya, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. Transactions occurring throughout the year are generally priced at the NAV. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

There have been no changes in the valuation methodologies used at December 31, 2021 and 2020.

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

5. Fair Value Measurements, continued

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31:

	Level 1	Level 2	Level 3	Total
2021				
Investments measured at NAV :				
Pooled separate accounts				**$ 50,814,959**
2020				
Investments measured at NAV:				
Pooled separate accounts				$ 40,674,154

In accordance with accounting standards, investments in 2021 and 2020 that are measured at fair value using the NAV practical expedient have not been classified as Level 1, 2 or 3 in the fair value hierarchy, but are included above to permit reconciliation of the fair value hierarchy tables to the amounts presented in the statements of net assets available for benefits.

The following table summarized investments measured at fair value based on NAV per share as of December 31, 2021 and 2020:

	Fair Value 12/31/2021	Fair Value 12/31/2020	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Pooled separate accounts	**$50,814,959**	$40,674,154	N/A	Daily	Daily

6. Exempt Party-in-Interest Transactions

Certain administrative services are provided by the Plan Sponsor at no cost to the Plan and certain administrative costs incurred by the Plan are paid by the Plan Sponsor. Administrative expenses of $20,319 for the year ended December 31, 2021 are comprised of fees paid by the Plan for investment management services, withdrawal charges and audit fees.

Certain Plan investments are shares of pooled separate accounts and an interest in the unallocated group annuity contract managed by Voya. Voya is the custodian as defined by the Plan and therefore, these transactions qualify as party-in-interest.

Additionally, indirect fees are paid to Voya based on investment account values. These fees range from 0.26% to 0.84% of the investment account value. The fees reduce net appreciation in fair value of investments on the statement of changes in net assets available for benefits.

7. Tax Status

The Plan uses a prototype Plan document sponsored by Voya. Voya received an opinion letter from the Internal Revenue Service (IRS), dated September 1, 2014, which states that the prototype document satisfies the applicable provisions of the IRC. The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

8. Plan Termination

Although it has not expressed any intention to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants become fully vested in their benefits.

CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

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

December 31, 2021

Plan Sponsor: Central Motor Wheel of America, Inc.
Plan Sponsor's EIN: 61-1107676
Plan Number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Voya U.S. Stock Index Portfolio - Institutional Class	Pooled separate accounts	**	$ 11,358,162
*	Voya Fixed Account - Enhanced	Unallocated group annuity contract	**	9,707,666
*	American Funds The Growth Fund of America- Class R-4	Pooled separate accounts	**	8,315,862
*	Voya Fixed Account - Enhanced A	Unallocated group annuity contract	**	5,683,752
*	American Funds New Perspective Fund - Class R-4	Pooled separate accounts	**	3,254,187
*	Voya Russell Mid Cap Index Portfolio	Pooled separate accounts	**	3,048,850
*	Fidelity VIP Equity-Income Portfolio - Initial Class	Pooled separate accounts	**	2,865,667
*	VY Invesco Equity and Income Portfolio - Initial Class	Pooled separate accounts	**	2,494,030
*	Fidelity VIP Mid Cap Portfolio - Initial Class	Pooled separate accounts	**	2,399,175
*	Voya Solution 2035 Portfolio - Service Class	Pooled separate accounts	**	2,379,873
*	Voya Solution 2025 Portfolio - Service Class	Pooled separate accounts	**	1,853,522
*	Voya Solution 2055 Portfolio - Service Class	Pooled separate accounts	**	1,827,035
*	Voya Solution 2045 Portfolio - Service Class	Pooled separate accounts	**	1,593,230
*	Voya Large Cap Growth Portfolio - Service Class	Pooled separate accounts	**	1,466,390
*	Pioneer Equity Income VCT Portfolio - Class I	Pooled separate accounts	**	1,141,784
*	American Funds EuroPacific Growth Fund - Class R-4	Pooled separate accounts	**	1,062,367
*	Voya Solution 2060 Portfolio - Service Class	Pooled separate accounts	**	1,026,826

See report of independent auditors.

CENTRAL MOTOR WHEEL OF AMERICA 401(K) PLAN

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

December 31, 2021

Plan Sponsor: Central Motor Wheel of America, Inc.
Plan Sponsor's EIN: 61-1107676
Plan Number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Voya Russell Small Cap Index Portfolio - Class I	Pooled separate accounts	**	958,003
*	VY Columbia Small Cap VIII - PI	Pooled separate accounts	**	811,806
*	VY JPMorgan Mid Cap Value Portfolio - Initial Class	Pooled separate accounts	**	577,850
*	Voya Intermediate Bond Portfolio - Class I	Pooled separate accounts	**	544,621
*	Voya Solution 2050 Portfolio - Service Class	Pooled separate accounts	**	471,076
*	Voya Solution Income Portfolio - Service Class	Pooled separate accounts		318,661
*	Voya Solution 2040 Portfolio - Service Class	Pooled separate accounts	**	270,638
*	Voya Solution 2030 Portfolio - Service Class	Pooled separate accounts	**	261,425
*	Pax World Balanced Fund - Individual Investor Class	Pooled separate accounts	**	231,897
*	PIMCOVIT Real Return Portfolio - Administrative Class	Pooled separate accounts	**	164,286
*	Voya Solution 2065 Portfolio - Service Class	Pooled separate accounts	**	117,736
*	Participant loans	Maturing from 2022 through 2032 at interest rates at 5.0%	$0	1,925,112
				$ 68,131,489

** Denotes party-in-interest*
*** Cost information is not required by ERISA for participant-directed investments*

See report of independent auditors.