

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

|                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------|--|
| <b>Part II</b>                                                                                                                                                                                                                                                                                                                                                                         | <b>Basic Plan Information—enter all requested information</b>                                                                                                                                                                                                                                                                               |                                                                     |                                                                  |                                                             |  |
| <b>1a</b> Name of plan<br><u>HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVGS PLAN</u>                                                                                                                                                                                                                                                                                                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>01/01/2002</u></td> </tr> </table>                             | <b>1b</b> Three-digit plan number (PN) ▶                            | <u>001</u>                                                       | <b>1c</b> Effective date of plan<br><u>01/01/2002</u>       |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                                                                                                                                                                                               | <u>001</u>                                                                                                                                                                                                                                                                                                                                  |                                                                     |                                                                  |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>01/01/2002</u>                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>HERITAGE-CRYSTAL CLEAN, LLC</u><br><br><u>200 CENTER DRIVE SUITE EAST C300</u><br><u>HOFFMAN ESTATES, IL 60192</u> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)<br/><u>35-2083150</u></td> </tr> <tr> <td><b>2c</b> Plan Sponsor's telephone number<br/><u>847-783-5352</u></td> </tr> <tr> <td><b>2d</b> Business code (see instructions)<br/><u>238900</u></td> </tr> </table> | <b>2b</b> Employer Identification Number (EIN)<br><u>35-2083150</u> | <b>2c</b> Plan Sponsor's telephone number<br><u>847-783-5352</u> | <b>2d</b> Business code (see instructions)<br><u>238900</u> |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>35-2083150</u>                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>2c</b> Plan Sponsor's telephone number<br><u>847-783-5352</u>                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>238900</u>                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                             |                                                                     |                                                                  |                                                             |  |

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

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

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/14/2022 | CHRIS R GORDON                                               |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

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

Form 5500 (2021)  
v. 210624

|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                   |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |      |
|                                                                                                                                                                                                                                                                                                                                                                                                                            |  | <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |      |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                     |  | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |      |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                    |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 1560 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |      |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year.....                                                                                                                                                                                                                                                                                                                                     |  | <b>6a(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1349 |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                                                                                                                                                                                          |  | <b>6a(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 1432 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                         |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 9    |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                         |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 368  |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1809 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                                                                                                                                                                                                                                 |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 0    |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                    |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1809 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                            |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1518 |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                 |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 96   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                        |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2F 2G 2J 2K 2E                                                                                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |      |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |      |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                   |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                              |      |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |      |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input checked="" type="checkbox"/> <u>1</u> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |      |

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                    |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                      |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021 |                                                      |
| A Name of plan<br>HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVGS PLAN                        | B Three-digit plan number (PN) ▶ 001                 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>HERITAGE-CRYSTAL CLEAN, LLC      | D Employer Identification Number (EIN)<br>35-2083150 |

|        |                                                                                                                                                                                                                                              |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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         | DH1604                                | 1809                                                                        | 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 |
|                                      |                               |

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 |             | (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 |                       |
|                                               |                                 |             |                       |

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

---

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

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

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

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

---

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

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

---

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

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

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

**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** 7741005**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier ..... **6b****c** Premiums due but unpaid at the end of the year ..... **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. .... **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** 7883467**c** Additions: (1) Contributions deposited during the year ..... **7c(1)** 518661  
(2) Dividends and credits..... **7c(2)**  
(3) Interest credited during the year..... **7c(3)** 158294  
(4) Transferred from separate account..... **7c(4)**  
(5) Other (specify below)..... **7c(5)** 550464  
▶ \*(6) Total additions ..... **7c(6)** 1227419**d** Total of balance and additions (add lines **7b** and **7c(6)**) ..... **7d** 9110886**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year ..... **7e(1)** 1186326(2) Administration charge made by carrier..... **7e(2)** 4958(3) Transferred to separate account..... **7e(3)**(4) Other (specify below)..... **7e(4)** 73299  
▶ \*(5) Total deductions ..... **7e(5)** 1264583**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 7846303

**Part III Welfare Benefit Contract Information**

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

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

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

**9** Experience-rated contracts:

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

**10** Nonexperience-rated contracts:

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

**Part IV Provision of Information**

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

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

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

|                                                                                              |                                                             |     |
|----------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021   |                                                             |     |
| <b>A</b> Name of plan<br>HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVGS PLAN                   | <b>B</b> Three-digit plan number (PN) ▶                     | 001 |
|                                                                                              |                                                             |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>HERITAGE-CRYSTAL CLEAN, LLC | <b>D</b> Employer Identification Number (EIN)<br>35-2083150 |     |

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

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

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

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

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| VOYA RETIREMENT INSURANCE & ANNUITY                                                                               |
| 71-0294708                                                                                                        |

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

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

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

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

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

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

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

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

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 26                     | SERVICE PROVIDER                                                                                  | 246                                                                    | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

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

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

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

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

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

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

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

**Part I Service Provider Information (continued)**

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                                                                                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="text-align: center; font-size: 1.2em; font-weight: bold;">2021</div><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2021 or fiscal plan year beginning <span style="color: blue;">01/01/2021</span> and ending <span style="color: blue;">12/31/2021</span>                                                                                                           |                                                                                                                                                                                                                                                                              |                                                                                                                                                                |
| <b>A</b> Name of plan<br><span style="color: blue;">HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVGS PLAN</span>                                                                                                                                                             | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span>                                                                                                                                                                                                   | <span style="color: blue;">001</span>                                                                                                                          |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><span style="color: blue;">HERITAGE-CRYSTAL CLEAN, LLC</span>                                                                                                                                           | <b>D</b> Employer Identification Number (EIN)<br><span style="color: blue;">35-2083150</span>                                                                                                                                                                                |                                                                                                                                                                |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions. |                               |                       |                 |
| Assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               | (a) Beginning of Year | (b) End of Year |
| <b>a</b> Total noninterest-bearing cash.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               | <b>1a</b>             |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                       |                 |
| <b>(1)</b> Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               | <b>1b(1)</b>          |                 |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | <b>1b(2)</b>          |                 |
| <b>(3)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               | <b>1b(3)</b>          |                 |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               | <b>1c(1)</b>          |                 |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                               | <b>1c(2)</b>          |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               | <b>1c(3)(A)</b>       |                 |
| <b>(B)</b> All other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               | <b>1c(3)(B)</b>       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                               | <b>1c(4)(A)</b>       |                 |
| <b>(B)</b> Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               | <b>1c(4)(B)</b>       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                               | <b>1c(5)</b>          |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               | <b>1c(6)</b>          |                 |
| <b>(7)</b> Loans (other than to participants).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                               | <b>1c(7)</b>          |                 |
| <b>(8)</b> Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                               | <b>1c(8)</b>          | 2263403         |
| <b>(9)</b> Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                               | <b>1c(9)</b>          |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                               | <b>1c(10)</b>         |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               | <b>1c(11)</b>         |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               | <b>1c(12)</b>         |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                               | <b>1c(13)</b>         | 69305306        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               | <b>1c(14)</b>         | 7883467         |
| <b>(15)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                               | <b>1c(15)</b>         | 1932947         |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities.....                                         | <b>1d(1)</b> |                       |                 |
| (2) Employer real property.....                                      | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 79452176              | 89827281        |

**Liabilities**

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

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 79452176 | 89827281 |
|-----------------------------------------------------------|-----------|----------|----------|

**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 |
|----------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                      |                 |            |           |
| (1) Received or receivable in cash from: (A) Employers .....                                 | <b>2a(1)(A)</b> | 2988581    |           |
| (B) Participants .....                                                                       | <b>2a(1)(B)</b> | 5447630    |           |
| (C) Others (including rollovers).....                                                        | <b>2a(1)(C)</b> | 513394     |           |
| (2) Noncash contributions.....                                                               | <b>2a(2)</b>    |            | 8949605   |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , (B), (C), and line <b>2a(2)</b> .....   | <b>2a(3)</b>    |            |           |
| <b>b Earnings on investments:</b>                                                            |                 |            |           |
| (1) Interest:                                                                                |                 |            |           |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | <b>2b(1)(A)</b> |            | 268801    |
| (B) U.S. Government securities .....                                                         | <b>2b(1)(B)</b> |            |           |
| (C) Corporate debt instruments .....                                                         | <b>2b(1)(C)</b> |            |           |
| (D) Loans (other than to participants) .....                                                 | <b>2b(1)(D)</b> |            |           |
| (E) Participant loans.....                                                                   | <b>2b(1)(E)</b> | 110507     |           |
| (F) Other .....                                                                              | <b>2b(1)(F)</b> | 158294     |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through (F).....                               | <b>2b(1)(G)</b> |            | 268801    |
| (2) Dividends: (A) Preferred stock.....                                                      | <b>2b(2)(A)</b> |            | 3654388   |
| (B) Common stock .....                                                                       | <b>2b(2)(B)</b> |            |           |
| (C) Registered investment company shares (e.g. mutual funds).....                            | <b>2b(2)(C)</b> | 3654388    |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , (B), and (C) .....                          | <b>2b(2)(D)</b> |            | 3654388   |
| (3) Rents .....                                                                              | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds .....                          | <b>2b(4)(A)</b> |            | 0         |
| (B) Aggregate carrying amount (see instructions).....                                        | <b>2b(4)(B)</b> |            |           |
| (C) Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....           | <b>2b(4)(C)</b> |            |           |
| (5) Unrealized appreciation (depreciation) of assets: (A) Real estate .....                  | <b>2b(5)(A)</b> |            | 0         |
| (B) Other .....                                                                              | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and (B) .....      | <b>2b(5)(C)</b> |            |           |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts.....                              | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts.....                      | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities.....                            | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            | 5505512   |
| c Other income.....                                                                            | 2c     |            | 1484      |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 18379790  |
| <b>Expenses</b>                                                                                |        |            |           |
| e Benefit payment and payments to provide benefits:                                            |        |            |           |
| (1) Directly to participants or beneficiaries, including direct rollovers.....                 | 2e(1)  | 7838048    |           |
| (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)  |            | 7838048   |
| f Corrective distributions (see instructions).....                                             | 2f     |            | 107871    |
| g Certain deemed distributions of participant loans (see instructions).....                    | 2g     |            | 861       |
| 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)  | 57905      |           |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                            | 2i(5)  |            | 57905     |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....            | 2j     |            | 8004685   |
| <b>Net Income and Reconciliation</b>                                                           |        |            |           |
| k Net income (loss). Subtract line 2j from line 2d.....                                        | 2k     |            | 10375105  |
| l Transfers of assets:                                                                         |        |            |           |
| (1) To this plan.....                                                                          | 2l(1)  |            |           |
| (2) From this plan.....                                                                        | 2l(2)  |            |           |

**Part III Accountant's Opinion**

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

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

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

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

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

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

(1) Name: **PILE CPAS**

(2) EIN: **35-0865680**

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a | X   |    | 2222   |

|                                                                                                                                                                                                                                                                                                                  | Yes | No | Amount  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) ..... |     |    |         |
| <b>4b</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                                                                                                             |     |    |         |
| <b>4c</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) .....                                                                                                                  |     |    |         |
| <b>4d</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                                                                                                         | X   |    | 1000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                          |     | X  |         |
| <b>4f</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                                       |     |    |         |
| <b>4g</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                             |     |    |         |
| <b>4h</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                                                                                                   | X   |    |         |
| <b>4i</b>                                                                                                                                                                                                                                                                                                        | X   |    |         |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) .....                                                                                     |     |    |         |
| <b>4j</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                                                                                                              |     |    |         |
| <b>4k</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                               |     |    |         |
| <b>4l</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                                                                                                     |     |    |         |
| <b>4m</b>                                                                                                                                                                                                                                                                                                        |     | X  |         |
| <b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                                                                                                         |     |    |         |
| <b>4n</b>                                                                                                                                                                                                                                                                                                        |     |    |         |

**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 \_\_\_\_\_.

|                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection.</div> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|

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

|                                                                                              |                                                             |
|----------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>A</b> Name of plan<br>HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVGS PLAN                   | <b>B</b> Three-digit plan number (PN) ►<br>001              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>HERITAGE-CRYSTAL CLEAN, LLC | <b>D</b> Employer Identification Number (EIN)<br>35-2083150 |

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

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

|                                                                                                                                                                                                                                                             |          |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                       | <b>1</b> |  |
| <b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): 71-0294708 |          |  |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                            |          |  |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                            | <b>3</b> |  |

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

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

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

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

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

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

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

Schedule R (Form 5500) 2021  
v. 201209

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

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

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

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

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

**14a**

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

**14b**

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

**14c**

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

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

**15a**

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

**15b**

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

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

**16a**

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

**16b**

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes.

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

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

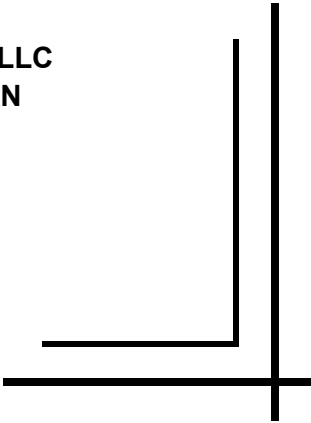
☐ No. Other. Provide explanation \_\_\_\_\_



**HERITAGE-CRYSTAL CLEAN, LLC  
RETIREMENT SAVINGS PLAN**

**FINANCIAL REPORT**

**December 31, 2021**



## **CONTENTS**

|                                                                                                        | <b><u>PAGE</u></b> |
|--------------------------------------------------------------------------------------------------------|--------------------|
| INDEPENDENT AUDITOR'S REPORT                                                                           | 3 - 7              |
| FINANCIAL STATEMENTS:                                                                                  |                    |
| Statements of Net Assets Available for Benefits -<br>December 31, 2021 and 2020                        | 8                  |
| Statements of Changes in Net Assets Available for Benefits -<br>Years ended December 31, 2021 and 2020 | 9                  |
| Notes to Financial Statements                                                                          | 10 - 19            |
| SUPPLEMENTARY INFORMATION:                                                                             |                    |
| Schedules of Reporting Requirements<br>Under Department of Labor's Rules                               |                    |
| Schedule of Assets Held for Investment Purposes<br>at End of Year                                      |                    |
| Schedule of Delinquent Participant Contributions<br>at End of Year                                     | 20<br>21           |
| Schedule of Reporting Requirements<br>Under Department of Labor's Rules                                | 22                 |

## INDEPENDENT AUDITOR'S REPORT

To The Heritage-Crystal Clean, LLC Retirement Savings Plan  
Committee and Participants  
Heritage-Crystal Clean, LLC Retirement Savings Plan  
Elgin, Illinois

### 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 Heritage-Crystal Clean, LLC Retirement Savings 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 statements of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (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 6, 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 ("U.S. GAAP").
- The information in the accompanying 2021 financial statements related to assets held by and 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).

## **INDEPENDENT AUDITOR'S REPORT - Continued**

### **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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the 2021 Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. 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.

## **INDEPENDENT AUDITOR'S REPORT - Continued**

### **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 U.S. 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 U.S. 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.

## INDEPENDENT AUDITOR'S REPORT - Continued

### Other Matters

#### ***2021 Supplemental Schedules Required by ERISA***

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

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

In our opinion:

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

## INDEPENDENT AUDITOR'S REPORT - Continued

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

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

*Pile CPAs*

Indianapolis, Indiana  
October 14, 2022

# HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2021 and 2020

|                                          | <u>2021</u>                 | <u>2020</u>                 |
|------------------------------------------|-----------------------------|-----------------------------|
| <b><u>ASSETS</u></b>                     |                             |                             |
| Investments:                             |                             |                             |
| At fair value                            | \$ 80,048,032               | \$ 69,308,803               |
| At contract value                        | <u>7,741,005</u>            | <u>7,883,467</u>            |
| Total investments                        | <u>87,789,037</u>           | <u>77,192,270</u>           |
| Receivables:                             |                             |                             |
| Notes from participants                  | <u>1,933,808</u>            | <u>2,263,403</u>            |
| <b>TOTAL ASSETS</b>                      | <b>\$ <u>89,722,845</u></b> | <b>\$ <u>79,455,673</u></b> |
| <b><u>LIABILITIES</u></b>                |                             |                             |
| Excess contributions payable             | \$ -                        | \$ 98,367                   |
| <b>TOTAL LIABILITIES</b>                 | <b><u>-</u></b>             | <b><u>98,367</u></b>        |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <b>\$ <u>89,722,845</u></b> | <b>\$ <u>79,357,306</u></b> |

See Notes to Financial Statements.

# HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

## **STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

Years ended December 31, 2021 and 2020

|                                                       | <b><u>2021</u></b>   | <b><u>2020</u></b>   |
|-------------------------------------------------------|----------------------|----------------------|
| <b><u>ADDITIONS</u></b>                               |                      |                      |
| Additions to net assets attributed to:                |                      |                      |
| Investment income:                                    |                      |                      |
| Net appreciation in fair value                        |                      |                      |
| of investments - participant directed                 | \$ 5,400,214         | \$ 10,110,098        |
| Interest and dividends - participant directed         | <u>3,812,683</u>     | <u>1,725,118</u>     |
| Net investment income                                 | <u>9,212,897</u>     | <u>11,835,216</u>    |
| Interest income on notes receivable from participants | <u>110,507</u>       | <u>130,804</u>       |
| Contributions:                                        |                      |                      |
| Employer                                              | 2,988,582            | 1,761,769            |
| Participant                                           | 5,447,631            | 4,936,154            |
| Rollovers                                             | <u>513,394</u>       | <u>227,683</u>       |
|                                                       | <u>8,949,607</u>     | <u>6,925,606</u>     |
| Total additions, net                                  | <u>18,273,011</u>    | <u>18,891,626</u>    |
| <b><u>DEDUCTIONS</u></b>                              |                      |                      |
| Deductions from net assets attributed to:             |                      |                      |
| Benefits paid to participants                         | 7,795,161            | 11,915,621           |
| Other                                                 | <u>112,311</u>       | <u>70,267</u>        |
| Total deductions                                      | <u>7,907,472</u>     | <u>11,985,888</u>    |
| Net increase                                          | 10,365,539           | 6,905,738            |
| <b><u>NET ASSETS AVAILABLE FOR BENEFITS</u></b>       |                      |                      |
| Beginning of year                                     | <u>79,357,306</u>    | <u>72,451,568</u>    |
| End of year                                           | <u>\$ 89,722,845</u> | <u>\$ 79,357,306</u> |

See Notes to Financial Statements.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS

December 31, 2021

#### **NOTE 1 DESCRIPTION OF PLAN**

The following description of the Heritage-Crystal Clean, LLC Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

##### General

The Plan is a defined contribution plan covering all nonunion employees and employees covered by a collective bargaining agreement that specifically provides for participation in this Plan of the Heritage-Crystal Clean, LLC (the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

##### Eligibility

Employees covered under the Plan are immediately eligible to participate and enter the Plan the first day of the month after hire.

##### Contributions

Participants may contribute to the Plan up to 70% of their compensation, subject to limits imposed by Federal tax law. Eligible employees that choose to participate will be automatically enrolled in the Plan with a 3% salary reduction contribution and the employee will be able to increase or decrease the automatic 3% salary redirection contribution, opt-out of the Plan, or change the default investment election by notifying the Plan Trustee. The Company will make "safe harbor" contributions equal to 100% of participant salary deferrals that do not exceed 3% of participant compensation plus 50% of salary deferrals between 3% and 5% of participant compensation. Additional amounts may be contributed at the option of the Board of Directors at the end of the Plan year and allocated to participants' accounts based upon annual compensation.

##### Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's contributions, and an allocation of Plan earnings. Allocations are based on a participant's compensation or account value, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. All Plan investments are participant-directed.

##### Vesting

Participants are immediately vested in their voluntary and Company safe harbor contributions plus actual earnings thereon. Participants are 100% vested in the Company's profit sharing contributions and additional matching contributions portions of their accounts plus earnings thereon after three years of credited service.

##### Payment of Benefits

Upon termination of employment, death, disability, or retirement, the participant may elect to receive a lump sum distribution as soon as administratively feasible following the date on which a distribution is requested or is otherwise payable. A participant who has reached 59 1/2 may elect to receive a portion of their vested account balance. Effective August 1, 2019, participants may receive a hardship distribution due to an IRS qualified expense.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS

December 31, 2021

#### **NOTE 1 DESCRIPTION OF PLAN** - continued

##### Investment Options

Investment account options available include various funds. Each participant has the option of directing his contributions into any of the separate investment accounts and may change the allocation daily.

##### Participant Loans (Notes Receivable from Participants)

Participants may borrow from their fund accounts the lesser of a) \$50,000, reduced by the excess, if any of the highest outstanding balance of loans from the Plan during the one-year period ending on the day before the date of the new loan over the current outstanding balance of loans as of the date of the new loan; or b) one-half of the vested amount of all the participant's accounts. Loan terms range from 1 to 5 years and are secured by the balance in the participant's account and bear interest at the prime rate plus 1% at either January 1 or July 1, immediately before the date of the loan. An administrative fee is charged for establishing and maintaining the loan. Principal and interest is paid ratably through payroll deductions.

##### Forfeited Accounts

At December 31, 2021 and 2020, forfeited nonvested accounts totaled \$33,431 and \$15,905, respectively. These accounts are used to reduce future Company contributions. \$0 and \$21,896 of forfeitures were utilized during the years ended December 31, 2021 and 2020, respectively.

#### **NOTE 2 SIGNIFICANT ACCOUNTING POLICIES**

##### A. Basis of Accounting

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

##### B. Estimates

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

On January 30, 2020, the World Health Organization declared the coronavirus ("COVID-19") outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures of certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries. It is unknown how long these conditions will last and what the complete financial effect will be to the Plan. It is reasonably possible that the Plan is vulnerable to the risk of a near-term severe impact and that estimates made in the financial statements (including the Plan's investment valuations) have been, or will be, materially and adversely impacted in the near term as a result of these conditions.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS

December 31, 2021

#### **NOTE 2 SIGNIFICANT ACCOUNTING POLICIES** - continued

C. Concentration of Credit Risk

The Plan invests in various investment securities. The funds' investments are not insured and are affected by the fluctuations in the stock and bond markets.

D. Investment Valuation and Income Recognition

Investments of the Plan, with the exception of fully benefit-responsive investment contracts, which are reported at contract value, are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to 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. See Notes 7 and 8 for further information regarding valuation of the Plan's investments.

Security transactions are accounted for on the date securities are purchased or sold (trade date). Dividend income is recorded on the ex-dividend date. Interest income is recognized when earned. Capital gain distributions are included in dividend income. Net gains and losses from security transactions are computed using the average cost method based on the beginning market value.

E. Notes Receivable from Participants

Participant notes receivable are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are reclassified as distributions based upon the terms of the plan document.

F. Payment of Benefits

Benefits are recorded when paid.

G. Plan Expenses

Investment advisory fees for portfolio management are paid directly from fund earnings; they are included in the fund expense ratio and will not reduce assets of the Plan. Other expenses including administrative costs, legal fees, auditing fees, and other costs may be paid by the Plan or by the participating company.

H. Reclassifications

Certain prior year balances have been reclassified to conform with current year classifications and presentations.

I. Evaluation of Subsequent Events

The Plan has evaluated subsequent events through October 14, 2022, which is the date the financial statements were available to be issued.

AET Environmental Employee Benefit Plan merged into the Plan in 2022.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### **NOTES TO FINANCIAL STATEMENTS**

December 31, 2021

#### **NOTE 3 PLAN TERMINATION**

While the Company has not made a resolution to do so, the Company has the right, by action of the Directors, to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, amounts credited to the participants' accounts are fully vested and nonforfeitable.

#### **NOTE 4 PARTIES IN INTEREST**

There were no known prohibited transactions with known parties in interest as defined in ERISA Section 3(14) and regulations thereunder, including those transactions set forth in ERISA Sections 406 and 407(a) and Internal Revenue Code Section 4975(c).

The Plan invests in shares of funds managed by Voya Retirement Insurance and Annuity Company ("Voya"). Voya acts as trustee for only those investments as defined by the Plan. Transactions in such investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules.

#### **NOTE 5 INCOME TAX STATUS**

In conjunction with the change in Plan Trustee discussed in Note 10, effective October 31, 2020, the Plan adopted the provisions of a Voya Retirement Insurance and Annuity Prototype Non-standardized Profit Sharing Plan, which has received an opinion letter from the Internal Revenue Service ("IRS") dated June 30, 2020, stating that the form of the Plan is qualified under Section 401(a) of the Code, and therefore, the related trust is tax-exempt. Formerly, effective May 17, 2020, the Plan adopted the provisions of a Vanguard Fiduciary Trust Company Volume Submitter Profit Sharing/401(k) Plan. The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

According to the Financial Accounting Standards Board's guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements.

# HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2021

### NOTE 6 INFORMATION PREPARED AND CERTIFIED BY PLAN TRUSTEES

The following is a summary of the Plan's asset information as of December 31, 2021 and 2020, and for the years ended December 31, 2021 and 2020, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the trustees and furnished to the Plan Administrator. Voya Retirement Insurance and Annuity Company held the Plan's assets and executed investment transactions from October 30, 2020, to December 31, 2021 and that Vanguard Fiduciary Trust Company held the Plan's investment assets and executed investment transactions from January 1, 2020 to October 29, 2020. The Plan Administrator has obtained certifications from the trustees that information provided to the Plan Administrator by the trustees related to the following assets is complete and accurate.

|                                                  | <u>2021</u>   | <u>2020</u>   |
|--------------------------------------------------|---------------|---------------|
| Investments at fair value                        | \$ 80,048,032 | \$ 69,308,803 |
| Investments at contract value                    | 7,741,005     | 7,883,467     |
| Notes receivable from participants               | 1,933,808     | 2,263,403     |
| Interest and dividends                           | 3,812,683     | 1,725,118     |
| Interest from notes receivable from participants | 110,507       | 130,804       |
| Net appreciation of fair value of investments    | 5,400,214     | 10,110,098    |

Any difference between certain information summarized above and in the accompanying financial statements and schedule is attributable to adjustments made to the Plan's financial statements to reflect the receivable for both participant and Company contributions.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS

December 31, 2021

#### NOTE 7 FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ASC 820, Fair Value Measurements, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2** Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for the asset or liability;
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3** Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

*Registered investment companies funds*: Valued at the closing price reported on the active market on which the individual securities are traded.

*Money market funds*: Valued at the net asset value ("NAV") of shares held by the Plan at year end.

# HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2021

### NOTE 7 FAIR VALUE MEASUREMENTS - continued

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 believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, with the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021:

|                                          | <u>Level 1</u>       | <u>Level 2</u>   | <u>Level 3</u> | <u>Total</u>         |
|------------------------------------------|----------------------|------------------|----------------|----------------------|
| Registered Investment<br>Companies Funds | \$ 80,026,476        | \$ -             | \$ -           | \$ 80,026,476        |
| Money Market Funds                       | <u>-</u>             | <u>21,556</u>    | <u>-</u>       | <u>21,556</u>        |
| Total assets at fair value               | <u>\$ 80,026,476</u> | <u>\$ 21,556</u> | <u>\$ -</u>    | <u>\$ 80,048,032</u> |

The following table sets forth by level, with the fair value hierarchy, the Plan's assets at fair value as of December 31, 2020:

|                                          | <u>Level 1</u>       | <u>Level 2</u>  | <u>Level 3</u> | <u>Total</u>         |
|------------------------------------------|----------------------|-----------------|----------------|----------------------|
| Registered Investment<br>Companies Funds | \$ 69,304,546        | \$ -            | \$ -           | \$ 69,304,546        |
| Money Market Funds                       | <u>-</u>             | <u>4,257</u>    | <u>-</u>       | <u>4,257</u>         |
| Total assets at fair value               | <u>\$ 69,304,546</u> | <u>\$ 4,257</u> | <u>\$ -</u>    | <u>\$ 69,308,803</u> |

# HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2021

### NOTE 8 FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan holds a traditional investment contract. This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and interest at a specified interest rate that is guaranteed to the Plan.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (i) liquidation of the entire contract; (ii) layoffs; (iii) early retirement windows; (iv) spin-offs; (v) sale of a division; (vi) facility closings; (vii) Plan termination; (viii) partial Plan termination; or (ix) changes in laws or regulations. The Plan administrator does not believe that the occurrence of any events that would result in the Plan being unable to transact at contract value is probable.

### NOTE 9 RECONCILIATION OF FINANCIAL STATEMENT TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to net assets per Form 5500 at December 31, 2021 and 2020:

|                                                                | <u>2021</u>          | <u>2020</u>          |
|----------------------------------------------------------------|----------------------|----------------------|
| Net Assets Available for benefits per the financial statements | \$ 89,722,845        | \$ 79,357,306        |
| Loans deemed distributed                                       | (861)                | -                    |
| Contributions payable                                          | -                    | 98,367               |
| Other                                                          | -                    | (3,497)              |
| Fair market value adjustment                                   | 105,297              | -                    |
| Net Assets per Form 5500                                       | <u>\$ 89,827,281</u> | <u>\$ 79,452,176</u> |

The following is a reconciliation of net increase (decrease) per the financial statements to net income per Form 5500 at December 31, 2021:

|                                           | <u>2021</u>          |
|-------------------------------------------|----------------------|
| Net increase per the financial statements | \$ 10,365,539        |
| Change in loans deemed distributed        | (861)                |
| Change in payables/other                  | (94,870)             |
| Fair market value adjustment              | 105,297              |
| Net increase (decrease) per the Form 5500 | <u>\$ 10,375,105</u> |

The Form 5500 is prepared on a cash basis while the financial statements are prepared on accrual basis.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS

December 31, 2021

#### **NOTE 10 PLAN CHANGES AND AMENDMENTS**

Effective January 1, 2021, the Plan is referred to as a safe harbor 401(k) plan. In order to maintain "safe harbor" status, the Company will make a safe harbor matching contribution equal to 100% of participants' salary deferrals that do not exceed 3% of the participant's compensation plus 50% of participants' salary deferrals between 3% and 5% of the participant's compensation.

Effective October 30, 2020, the Plan was restated and amended to adopt the provisions of a Voya Retirement Insurance and Annuity Prototype Non-standardized Profit Sharing Plan and name Voya Institutional Trust Company as trustee, custodian and recordkeeper, replacing Vanguard Fiduciary Trust Company.

Safe harbor matching contributions were temporarily suspended for a portion of 2020. When reinstated, these matching contributions were not safe harbor contributions and were subject to a three year vesting period.

Effective May 17, 2020, the Plan adopted the provisions of a Vanguard Fiduciary Trust Company Volume Submitter Profit Sharing/401(k) Plan.

In March 2020, the CARES Act was signed into law and the Plan adopted certain special relief provisions of the CARES Act resulting from the COVID-19 pandemic. The provisions included:

In-service Coronavirus Related Distribution ("CRD") allowable for any Plan participant affected by COVID-19, up to \$100,000 and made between January 1, 2020 and December 31, 2020. 10% early withdrawal penalty is waived for any CRD and may be repaid to the Plan (or to any other tax qualified plan) within three years as a rollover contribution.

Allowing delayed due dates of loan repayments for individuals affected by COVID-19 for up to one year for any repayments between March 27, 2020 and December 31, 2020. Following the suspension period, the loan will be re-amortized for an additional period of up to one year and include accrued interest incurred during the suspension.

On December 20, 2019, the SECURE Act was signed into law. One of the provisions was an automatic adoption to amend the Plan's required minimum distribution. The Secure act stated if you reached the age of 70 1/2 in 2019 the prior rule applies and you must take your first RMD by April 1, 2020. If you reach age 70 1/2 in 2020 or later you must take your first RMD by April 1 of the year after you reach 72. However, required minimum distributions were waived for 2020 under the CARES Act.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### **NOTES TO FINANCIAL STATEMENTS**

December 31, 2021

#### **NOTE 11 RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENTS**

On August 28, 2018, the FASB issued ASU No. 2018-13, Fair Value Measurement (Topic 820), Changes to the Disclosure Requirements for Fair Value Measurement. The standard removes the following disclosure requirements from Topic 820, Fair Value Measurement: 1. The amount of and reasons for transfers between Level 1 and Level 2 of the fair value hierarchy. 2. The policy for timing of transfers between levels within the fair value hierarchy. 3. The valuation processes for Level 3 fair value measurements. 4. For nonpublic entities, the changes in unrealized gains and losses for the period included in earnings for recurring Level 3 fair value measurements held at the end of the reporting period. In addition and instead of a rollforward for Level 3 fair value measurements, a nonpublic entity is required to disclose transfers into and out of Level 3 of the fair value hierarchy and purchases and issues of Level 3 assets and liabilities. The Company adopted all applicable provisions of this standard for the year ending December 31, 2020 which did not have a material impact on the financial statements.

**HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN**

**EIN 35-2083150**

**PLAN 001**

See Independent Auditor's Report

**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**

ATTACHMENT TO 2021 FORM 5500, SCHEDULE H, LINE 4(a):

|                                                                                       |                                                                          |                                         |                                          |                                                                                                                        |
|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------|------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Participant contributions transferred late to plan:<br>\$ 2,222                       | Total that constitute nonexempt prohibited transactions:<br><br>\$ 2,222 |                                         |                                          | Total fully corrected under Voluntary Fiduciary Correction Program (VFCP) and prohibited transaction exemption 2002-51 |
| <input type="checkbox"/> Check here if late participant loan repayments are included: | Contributions not corrected                                              | Contributions corrected outside of VFCP | Contributions pending correction in VFCP |                                                                                                                        |

|      |          |      |      |      |
|------|----------|------|------|------|
| 2021 | \$ 2,222 | \$ - | \$ - | \$ - |
|------|----------|------|------|------|

**HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN**

**EIN 35-2083150**

**PLAN 001**

See Independent Auditor's Report

**SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR**

Year Ended December 31, 2021

ATTACHMENT TO 2021 FORM 5500, SCHEDULE H, LINE 4(i):

| <u>(a)</u>                                           | <u>(b) Identity Of Issue</u>                                                                                                    | <u>(c) Investment Type</u>    | <u>(d) Cost</u> | <u>(e) Current Value</u> |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------|--------------------------|
|                                                      | Fidelity 500 Index Fund                                                                                                         | Registered Invest. Co.        | **              | \$ 6,730,192             |
|                                                      | Fidelity Extended Market Index Fund                                                                                             | Registered Invest. Co.        | **              | 1,006,141                |
|                                                      | Fidelity U.S. Bond Index Fund                                                                                                   | Registered Invest. Co.        | **              | 3,453,348                |
|                                                      | JPMorgan Small Cap Growth Fund                                                                                                  | Registered Invest. Co.        | **              | 2,885,537                |
|                                                      | JPMorgan Large Cap Growth Fund                                                                                                  | Registered Invest. Co.        | **              | 7,415,194                |
|                                                      | American Funds Amer Mutual R6                                                                                                   | Registered Invest. Co.        | **              | 3,354,096                |
|                                                      | Vanguard LifeStrat Growth Fund                                                                                                  | Registered Invest. Co.        | **              | 33,985                   |
|                                                      | BlackRock LifePath Ind 2025 Fd K                                                                                                | Registered Invest. Co.        | **              | 7,475,058                |
|                                                      | BlackRock LifePath Ind 2030 Fd K                                                                                                | Registered Invest. Co.        | **              | 9,007,161                |
|                                                      | BlackRock LifePath Ind 2035 Fd K                                                                                                | Registered Invest. Co.        | **              | 8,408,391                |
|                                                      | BlackRock LifePath Ind 2040 Fd K                                                                                                | Registered Invest. Co.        | **              | 4,746,065                |
|                                                      | BlackRock LifePath Ind 2045 Fd K                                                                                                | Registered Invest. Co.        | **              | 6,358,635                |
|                                                      | BlackRock LifePath Ind 2050 Fd K                                                                                                | Registered Invest. Co.        | **              | 4,717,945                |
|                                                      | BlackRock LifePath Ind 2055 Fd K                                                                                                | Registered Invest. Co.        | **              | 1,527,595                |
|                                                      | BlackRock LifePath Ind 2060 Fd K                                                                                                | Registered Invest. Co.        | **              | 806,327                  |
|                                                      | BlackRock LifePath Ind 2065 Fd K                                                                                                | Registered Invest. Co.        | **              | 148,923                  |
|                                                      | BlackRock LifePath Ind Ret Fd K                                                                                                 | Registered Invest. Co.        | **              | 226,438                  |
|                                                      | Vanguard Int'l Growth Fund Admiral                                                                                              | Registered Invest. Co.        | **              | 3,894,092                |
|                                                      | Vanguard Wellesley Income Fund Admira                                                                                           | Registered Invest. Co.        | **              | 4,169,986                |
|                                                      | Vanguard Wellington Fund Admiral                                                                                                | Registered Invest. Co.        | **              | 3,661,367                |
| *                                                    | Voya Gov Money Market Fund A                                                                                                    | Registered Invest. Co.        | **              | 21,556                   |
| *                                                    | Voya Fixed Account                                                                                                              | Guaranteed Investment Account | **              | 7,846,303                |
|                                                      | Market Value Adjustment                                                                                                         |                               |                 | <u>(105,298)</u>         |
|                                                      | Investments as reported on Statement of Net Assets                                                                              |                               |                 | 87,789,037               |
| * Participant Loans                                  | Participant notes receivable with original maturities of 1 - 5 years; interest of 4.25% - 6.5%; secured by participant accounts |                               |                 | <u>1,933,808</u>         |
|                                                      | Investments as reported on Schedule H, Line 4i                                                                                  |                               |                 | <u>\$ 85,855,229</u>     |
| * Party in Interest                                  |                                                                                                                                 |                               |                 |                          |
| ** Cost omitted for participant directed investments |                                                                                                                                 |                               |                 |                          |
|                                                      | Investments as reported on Statement of Net Assets                                                                              |                               |                 |                          |

**HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN**

**EIN 35-2083150**

**PLAN 001**

See Independent Auditor's Report

**SCHEDULE OF REPORTING REQUIREMENTS UNDER DEPARTMENT OF LABOR'S RULES**

Year Ended December 31, 2021

No activity to report in current period for the following:

Schedule of Assets Held for Investment Purposes Which Were Both Acquired and Disposed  
Within the Plan Year

Schedule of Reportable Transactions

Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible

Schedule of Leases In Default or Classified as Uncollectible

**Attachment to 2021 Form 5500**  
**Schedule H, line 4i - Schedule of Assets**  
**(Held at End of Year)**  
**HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT**  
**EIN#35-2083150**  
**Plan#001**  
**As Of December 31, 2021**

| (a) (b) Identity of issue, borrower, lessor or similar party | (c) Description of investments including maturity date,<br>rate of interest, collateral, par, or maturity date | (d) Cost | (e) Current Value |
|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|----------|-------------------|
| American Funds Amer Mutual R6                                | Registered Investment Company                                                                                  |          | \$3,354,096       |
| BlkRck LifePath Ind 2025 Fd K                                | Registered Investment Company                                                                                  |          | \$7,475,058       |
| BlkRck LifePath Ind 2030 Fd K                                | Registered Investment Company                                                                                  |          | \$9,007,161       |
| BlkRck LifePath Ind 2035 Fd K                                | Registered Investment Company                                                                                  |          | \$8,408,391       |
| BlkRck LifePath Ind 2040 Fd K                                | Registered Investment Company                                                                                  |          | \$4,746,065       |
| BlkRck LifePath Ind 2045 Fd K                                | Registered Investment Company                                                                                  |          | \$6,358,635       |
| BlkRck LifePath Ind 2050 Fd K                                | Registered Investment Company                                                                                  |          | \$4,717,945       |
| BlkRck LifePath Ind 2055 Fd K                                | Registered Investment Company                                                                                  |          | \$1,527,595       |
| BlkRck LifePath Ind 2060 Fd K                                | Registered Investment Company                                                                                  |          | \$806,327         |
| BlkRck LifePath Ind 2065 Fd K                                | Registered Investment Company                                                                                  |          | \$148,923         |
| BlkRck LifePath Ind Ret Fd K                                 | Registered Investment Company                                                                                  |          | \$226,438         |
| Fid US Bd Id Fd                                              | Registered Investment Company                                                                                  |          | \$3,453,348       |
| Fidelity 500 Index Fund                                      | Registered Investment Company                                                                                  |          | \$6,730,192       |
| Fidelity Ext Mkt Index Fund                                  | Registered Investment Company                                                                                  |          | \$1,006,141       |
| JPMorgan LgCp Grw Fnd R6                                     | Registered Investment Company                                                                                  |          | \$7,415,193       |
| JPMorgan SmCp Growth Fnd R6                                  | Registered Investment Company                                                                                  |          | \$2,885,537       |
| LOAN FUND                                                    | Participant Loans - Rates 4.25% to 6.50%                                                                       |          | \$1,932,947       |
| Vangrd Intl Grw Fnd Adm                                      | Registered Investment Company                                                                                  |          | \$3,894,092       |
| Vangrd LifeStrat Grw Fd Inv                                  | Registered Investment Company                                                                                  |          | \$33,985          |
| Vangrd Wellesley Inc Fnd Adm                                 | Registered Investment Company                                                                                  |          | \$4,169,986       |
| Vangrd Wellington Fund Adm                                   | Registered Investment Company                                                                                  |          | \$3,661,367       |
| * Voya Fixed Account (4450)                                  | Insurance Company General Account                                                                              |          | \$7,846,302       |
| * Voya Gv Mny Mkt F A (Hld Acct)                             | Registered Investment Company                                                                                  |          | \$21,556          |
| TOTAL                                                        | Registered Investment Company                                                                                  |          | \$89,827,281      |

\* denotes party-in-interest

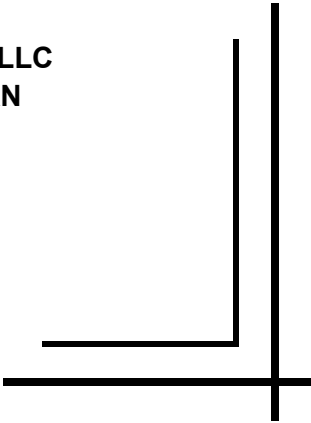
Column (d) is not required as the Plan's investments are totally participant directed.



**HERITAGE-CRYSTAL CLEAN, LLC  
RETIREMENT SAVINGS PLAN**

**FINANCIAL REPORT**

**December 31, 2021**



## **CONTENTS**

|                                                                                                        | <b><u>PAGE</u></b> |
|--------------------------------------------------------------------------------------------------------|--------------------|
| INDEPENDENT AUDITOR'S REPORT                                                                           | 3 - 7              |
| FINANCIAL STATEMENTS:                                                                                  |                    |
| Statements of Net Assets Available for Benefits -<br>December 31, 2021 and 2020                        | 8                  |
| Statements of Changes in Net Assets Available for Benefits -<br>Years ended December 31, 2021 and 2020 | 9                  |
| Notes to Financial Statements                                                                          | 10 - 19            |
| SUPPLEMENTARY INFORMATION:                                                                             |                    |
| Schedules of Reporting Requirements<br>Under Department of Labor's Rules                               |                    |
| Schedule of Assets Held for Investment Purposes<br>at End of Year                                      |                    |
| Schedule of Delinquent Participant Contributions<br>at End of Year                                     | 20<br>21           |
| Schedule of Reporting Requirements<br>Under Department of Labor's Rules                                | 22                 |

## INDEPENDENT AUDITOR'S REPORT

To The Heritage-Crystal Clean, LLC Retirement Savings Plan  
Committee and Participants  
Heritage-Crystal Clean, LLC Retirement Savings Plan  
Elgin, Illinois

### 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 Heritage-Crystal Clean, LLC Retirement Savings 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 statements of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (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 6, 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 ("U.S. GAAP").
- The information in the accompanying 2021 financial statements related to assets held by and 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).

## **INDEPENDENT AUDITOR'S REPORT - Continued**

### **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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the 2021 Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. 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.

## **INDEPENDENT AUDITOR'S REPORT - Continued**

### **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 U.S. 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 U.S. 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.

## INDEPENDENT AUDITOR'S REPORT - Continued

### Other Matters

#### ***2021 Supplemental Schedules Required by ERISA***

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

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

In our opinion:

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

## INDEPENDENT AUDITOR'S REPORT - Continued

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

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

*Pile CPAs*

Indianapolis, Indiana  
October 14, 2022

# HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2021 and 2020

|                                          | <u>2021</u>                 | <u>2020</u>                 |
|------------------------------------------|-----------------------------|-----------------------------|
| <b><u>ASSETS</u></b>                     |                             |                             |
| Investments:                             |                             |                             |
| At fair value                            | \$ 80,048,032               | \$ 69,308,803               |
| At contract value                        | <u>7,741,005</u>            | <u>7,883,467</u>            |
| Total investments                        | <u>87,789,037</u>           | <u>77,192,270</u>           |
| Receivables:                             |                             |                             |
| Notes from participants                  | <u>1,933,808</u>            | <u>2,263,403</u>            |
| <b>TOTAL ASSETS</b>                      | <b>\$ <u>89,722,845</u></b> | <b>\$ <u>79,455,673</u></b> |
| <b><u>LIABILITIES</u></b>                |                             |                             |
| Excess contributions payable             | \$ -                        | \$ 98,367                   |
| <b>TOTAL LIABILITIES</b>                 | <u>-</u>                    | <u>98,367</u>               |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <b>\$ <u>89,722,845</u></b> | <b>\$ <u>79,357,306</u></b> |

See Notes to Financial Statements.

# HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

## **STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

Years ended December 31, 2021 and 2020

|                                                       | <b><u>2021</u></b>   | <b><u>2020</u></b>   |
|-------------------------------------------------------|----------------------|----------------------|
| <b><u>ADDITIONS</u></b>                               |                      |                      |
| Additions to net assets attributed to:                |                      |                      |
| Investment income:                                    |                      |                      |
| Net appreciation in fair value                        |                      |                      |
| of investments - participant directed                 | \$ 5,400,214         | \$ 10,110,098        |
| Interest and dividends - participant directed         | <u>3,812,683</u>     | <u>1,725,118</u>     |
| Net investment income                                 | <u>9,212,897</u>     | <u>11,835,216</u>    |
| Interest income on notes receivable from participants | <u>110,507</u>       | <u>130,804</u>       |
| Contributions:                                        |                      |                      |
| Employer                                              | 2,988,582            | 1,761,769            |
| Participant                                           | 5,447,631            | 4,936,154            |
| Rollovers                                             | <u>513,394</u>       | <u>227,683</u>       |
|                                                       | <u>8,949,607</u>     | <u>6,925,606</u>     |
| Total additions, net                                  | <u>18,273,011</u>    | <u>18,891,626</u>    |
| <b><u>DEDUCTIONS</u></b>                              |                      |                      |
| Deductions from net assets attributed to:             |                      |                      |
| Benefits paid to participants                         | 7,795,161            | 11,915,621           |
| Other                                                 | <u>112,311</u>       | <u>70,267</u>        |
| Total deductions                                      | <u>7,907,472</u>     | <u>11,985,888</u>    |
| Net increase                                          | 10,365,539           | 6,905,738            |
| <b><u>NET ASSETS AVAILABLE FOR BENEFITS</u></b>       |                      |                      |
| Beginning of year                                     | <u>79,357,306</u>    | <u>72,451,568</u>    |
| End of year                                           | <u>\$ 89,722,845</u> | <u>\$ 79,357,306</u> |

See Notes to Financial Statements.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS

December 31, 2021

#### **NOTE 1 DESCRIPTION OF PLAN**

The following description of the Heritage-Crystal Clean, LLC Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

##### General

The Plan is a defined contribution plan covering all nonunion employees and employees covered by a collective bargaining agreement that specifically provides for participation in this Plan of the Heritage-Crystal Clean, LLC (the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

##### Eligibility

Employees covered under the Plan are immediately eligible to participate and enter the Plan the first day of the month after hire.

##### Contributions

Participants may contribute to the Plan up to 70% of their compensation, subject to limits imposed by Federal tax law. Eligible employees that choose to participate will be automatically enrolled in the Plan with a 3% salary reduction contribution and the employee will be able to increase or decrease the automatic 3% salary redirection contribution, opt-out of the Plan, or change the default investment election by notifying the Plan Trustee. The Company will make "safe harbor" contributions equal to 100% of participant salary deferrals that do not exceed 3% of participant compensation plus 50% of salary deferrals between 3% and 5% of participant compensation. Additional amounts may be contributed at the option of the Board of Directors at the end of the Plan year and allocated to participants' accounts based upon annual compensation.

##### Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's contributions, and an allocation of Plan earnings. Allocations are based on a participant's compensation or account value, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. All Plan investments are participant-directed.

##### Vesting

Participants are immediately vested in their voluntary and Company safe harbor contributions plus actual earnings thereon. Participants are 100% vested in the Company's profit sharing contributions and additional matching contributions portions of their accounts plus earnings thereon after three years of credited service.

##### Payment of Benefits

Upon termination of employment, death, disability, or retirement, the participant may elect to receive a lump sum distribution as soon as administratively feasible following the date on which a distribution is requested or is otherwise payable. A participant who has reached 59 1/2 may elect to receive a portion of their vested account balance. Effective August 1, 2019, participants may receive a hardship distribution due to an IRS qualified expense.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS

December 31, 2021

#### **NOTE 1 DESCRIPTION OF PLAN** - continued

##### Investment Options

Investment account options available include various funds. Each participant has the option of directing his contributions into any of the separate investment accounts and may change the allocation daily.

##### Participant Loans (Notes Receivable from Participants)

Participants may borrow from their fund accounts the lesser of a) \$50,000, reduced by the excess, if any of the highest outstanding balance of loans from the Plan during the one-year period ending on the day before the date of the new loan over the current outstanding balance of loans as of the date of the new loan; or b) one-half of the vested amount of all the participant's accounts. Loan terms range from 1 to 5 years and are secured by the balance in the participant's account and bear interest at the prime rate plus 1% at either January 1 or July 1, immediately before the date of the loan. An administrative fee is charged for establishing and maintaining the loan. Principal and interest is paid ratably through payroll deductions.

##### Forfeited Accounts

At December 31, 2021 and 2020, forfeited nonvested accounts totaled \$33,431 and \$15,905, respectively. These accounts are used to reduce future Company contributions. \$0 and \$21,896 of forfeitures were utilized during the years ended December 31, 2021 and 2020, respectively.

#### **NOTE 2 SIGNIFICANT ACCOUNTING POLICIES**

##### A. Basis of Accounting

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

##### B. Estimates

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

On January 30, 2020, the World Health Organization declared the coronavirus ("COVID-19") outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures of certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries. It is unknown how long these conditions will last and what the complete financial effect will be to the Plan. It is reasonably possible that the Plan is vulnerable to the risk of a near-term severe impact and that estimates made in the financial statements (including the Plan's investment valuations) have been, or will be, materially and adversely impacted in the near term as a result of these conditions.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS

December 31, 2021

#### **NOTE 2 SIGNIFICANT ACCOUNTING POLICIES** - continued

C. Concentration of Credit Risk

The Plan invests in various investment securities. The funds' investments are not insured and are affected by the fluctuations in the stock and bond markets.

D. Investment Valuation and Income Recognition

Investments of the Plan, with the exception of fully benefit-responsive investment contracts, which are reported at contract value, are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to 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. See Notes 7 and 8 for further information regarding valuation of the Plan's investments.

Security transactions are accounted for on the date securities are purchased or sold (trade date). Dividend income is recorded on the ex-dividend date. Interest income is recognized when earned. Capital gain distributions are included in dividend income. Net gains and losses from security transactions are computed using the average cost method based on the beginning market value.

E. Notes Receivable from Participants

Participant notes receivable are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent loans are reclassified as distributions based upon the terms of the plan document.

F. Payment of Benefits

Benefits are recorded when paid.

G. Plan Expenses

Investment advisory fees for portfolio management are paid directly from fund earnings; they are included in the fund expense ratio and will not reduce assets of the Plan. Other expenses including administrative costs, legal fees, auditing fees, and other costs may be paid by the Plan or by the participating company.

H. Reclassifications

Certain prior year balances have been reclassified to conform with current year classifications and presentations.

I. Evaluation of Subsequent Events

The Plan has evaluated subsequent events through October 14, 2022, which is the date the financial statements were available to be issued.

AET Environmental Employee Benefit Plan merged into the Plan in 2022.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### **NOTES TO FINANCIAL STATEMENTS**

December 31, 2021

#### **NOTE 3 PLAN TERMINATION**

While the Company has not made a resolution to do so, the Company has the right, by action of the Directors, to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, amounts credited to the participants' accounts are fully vested and nonforfeitable.

#### **NOTE 4 PARTIES IN INTEREST**

There were no known prohibited transactions with known parties in interest as defined in ERISA Section 3(14) and regulations thereunder, including those transactions set forth in ERISA Sections 406 and 407(a) and Internal Revenue Code Section 4975(c).

The Plan invests in shares of funds managed by Voya Retirement Insurance and Annuity Company ("Voya"). Voya acts as trustee for only those investments as defined by the Plan. Transactions in such investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules.

#### **NOTE 5 INCOME TAX STATUS**

In conjunction with the change in Plan Trustee discussed in Note 10, effective October 31, 2020, the Plan adopted the provisions of a Voya Retirement Insurance and Annuity Prototype Non-standardized Profit Sharing Plan, which has received an opinion letter from the Internal Revenue Service ("IRS") dated June 30, 2020, stating that the form of the Plan is qualified under Section 401(a) of the Code, and therefore, the related trust is tax-exempt. Formerly, effective May 17, 2020, the Plan adopted the provisions of a Vanguard Fiduciary Trust Company Volume Submitter Profit Sharing/401(k) Plan. The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

According to the Financial Accounting Standards Board's guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements.

# HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2021

### NOTE 6 INFORMATION PREPARED AND CERTIFIED BY PLAN TRUSTEES

The following is a summary of the Plan's asset information as of December 31, 2021 and 2020, and for the years ended December 31, 2021 and 2020, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the trustees and furnished to the Plan Administrator. Voya Retirement Insurance and Annuity Company held the Plan's assets and executed investment transactions from October 30, 2020, to December 31, 2021 and that Vanguard Fiduciary Trust Company held the Plan's investment assets and executed investment transactions from January 1, 2020 to October 29, 2020. The Plan Administrator has obtained certifications from the trustees that information provided to the Plan Administrator by the trustees related to the following assets is complete and accurate.

|                                                  | <u>2021</u>   | <u>2020</u>   |
|--------------------------------------------------|---------------|---------------|
| Investments at fair value                        | \$ 80,048,032 | \$ 69,308,803 |
| Investments at contract value                    | 7,741,005     | 7,883,467     |
| Notes receivable from participants               | 1,933,808     | 2,263,403     |
| Interest and dividends                           | 3,812,683     | 1,725,118     |
| Interest from notes receivable from participants | 110,507       | 130,804       |
| Net appreciation of fair value of investments    | 5,400,214     | 10,110,098    |

Any difference between certain information summarized above and in the accompanying financial statements and schedule is attributable to adjustments made to the Plan's financial statements to reflect the receivable for both participant and Company contributions.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS

December 31, 2021

#### NOTE 7 FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ASC 820, Fair Value Measurements, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2** Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for the asset or liability;
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3** Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

*Registered investment companies funds*: Valued at the closing price reported on the active market on which the individual securities are traded.

*Money market funds*: Valued at the net asset value ("NAV") of shares held by the Plan at year end.

# HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2021

### NOTE 7 FAIR VALUE MEASUREMENTS - continued

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 believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, with the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021:

|                                          | <u>Level 1</u>       | <u>Level 2</u>   | <u>Level 3</u> | <u>Total</u>         |
|------------------------------------------|----------------------|------------------|----------------|----------------------|
| Registered Investment<br>Companies Funds | \$ 80,026,476        | \$ -             | \$ -           | \$ 80,026,476        |
| Money Market Funds                       | <u>-</u>             | <u>21,556</u>    | <u>-</u>       | <u>21,556</u>        |
| Total assets at fair value               | <u>\$ 80,026,476</u> | <u>\$ 21,556</u> | <u>\$ -</u>    | <u>\$ 80,048,032</u> |

The following table sets forth by level, with the fair value hierarchy, the Plan's assets at fair value as of December 31, 2020:

|                                          | <u>Level 1</u>       | <u>Level 2</u>  | <u>Level 3</u> | <u>Total</u>         |
|------------------------------------------|----------------------|-----------------|----------------|----------------------|
| Registered Investment<br>Companies Funds | \$ 69,304,546        | \$ -            | \$ -           | \$ 69,304,546        |
| Money Market Funds                       | <u>-</u>             | <u>4,257</u>    | <u>-</u>       | <u>4,257</u>         |
| Total assets at fair value               | <u>\$ 69,304,546</u> | <u>\$ 4,257</u> | <u>\$ -</u>    | <u>\$ 69,308,803</u> |

# HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

## NOTES TO FINANCIAL STATEMENTS

December 31, 2021

### NOTE 8 FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT

The Plan holds a traditional investment contract. This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and interest at a specified interest rate that is guaranteed to the Plan.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (i) liquidation of the entire contract; (ii) layoffs; (iii) early retirement windows; (iv) spin-offs; (v) sale of a division; (vi) facility closings; (vii) Plan termination; (viii) partial Plan termination; or (ix) changes in laws or regulations. The Plan administrator does not believe that the occurrence of any events that would result in the Plan being unable to transact at contract value is probable.

### NOTE 9 RECONCILIATION OF FINANCIAL STATEMENT TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to net assets per Form 5500 at December 31, 2021 and 2020:

|                                                                | <u>2021</u>          | <u>2020</u>          |
|----------------------------------------------------------------|----------------------|----------------------|
| Net Assets Available for benefits per the financial statements | \$ 89,722,845        | \$ 79,357,306        |
| Loans deemed distributed                                       | (861)                | -                    |
| Contributions payable                                          | -                    | 98,367               |
| Other                                                          | -                    | (3,497)              |
| Fair market value adjustment                                   | 105,297              | -                    |
| Net Assets per Form 5500                                       | <u>\$ 89,827,281</u> | <u>\$ 79,452,176</u> |

The following is a reconciliation of net increase (decrease) per the financial statements to net income per Form 5500 at December 31, 2021:

|                                           | <u>2021</u>          |
|-------------------------------------------|----------------------|
| Net increase per the financial statements | \$ 10,365,539        |
| Change in loans deemed distributed        | (861)                |
| Change in payables/other                  | (94,870)             |
| Fair market value adjustment              | 105,297              |
| Net increase (decrease) per the Form 5500 | <u>\$ 10,375,105</u> |

The Form 5500 is prepared on a cash basis while the financial statements are prepared on accrual basis.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS

December 31, 2021

#### **NOTE 10 PLAN CHANGES AND AMENDMENTS**

Effective January 1, 2021, the Plan is referred to as a safe harbor 401(k) plan. In order to maintain "safe harbor" status, the Company will make a safe harbor matching contribution equal to 100% of participants' salary deferrals that do not exceed 3% of the participant's compensation plus 50% of participants' salary deferrals between 3% and 5% of the participant's compensation.

Effective October 30, 2020, the Plan was restated and amended to adopt the provisions of a Voya Retirement Insurance and Annuity Prototype Non-standardized Profit Sharing Plan and name Voya Institutional Trust Company as trustee, custodian and recordkeeper, replacing Vanguard Fiduciary Trust Company.

Safe harbor matching contributions were temporarily suspended for a portion of 2020. When reinstated, these matching contributions were not safe harbor contributions and were subject to a three year vesting period.

Effective May 17, 2020, the Plan adopted the provisions of a Vanguard Fiduciary Trust Company Volume Submitter Profit Sharing/401(k) Plan.

In March 2020, the CARES Act was signed into law and the Plan adopted certain special relief provisions of the CARES Act resulting from the COVID-19 pandemic. The provisions included:

In-service Coronavirus Related Distribution ("CRD") allowable for any Plan participant affected by COVID-19, up to \$100,000 and made between January 1, 2020 and December 31, 2020. 10% early withdrawal penalty is waived for any CRD and may be repaid to the Plan (or to any other tax qualified plan) within three years as a rollover contribution.

Allowing delayed due dates of loan repayments for individuals affected by COVID-19 for up to one year for any repayments between March 27, 2020 and December 31, 2020. Following the suspension period, the loan will be re-amortized for an additional period of up to one year and include accrued interest incurred during the suspension.

On December 20, 2019, the SECURE Act was signed into law. One of the provisions was an automatic adoption to amend the Plan's required minimum distribution. The Secure act stated if you reached the age of 70 1/2 in 2019 the prior rule applies and you must take your first RMD by April 1, 2020. If you reach age 70 1/2 in 2020 or later you must take your first RMD by April 1 of the year after you reach 72. However, required minimum distributions were waived for 2020 under the CARES Act.

## HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN

### **NOTES TO FINANCIAL STATEMENTS**

December 31, 2021

#### **NOTE 11 RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENTS**

On August 28, 2018, the FASB issued ASU No. 2018-13, Fair Value Measurement (Topic 820), Changes to the Disclosure Requirements for Fair Value Measurement. The standard removes the following disclosure requirements from Topic 820, Fair Value Measurement: 1. The amount of and reasons for transfers between Level 1 and Level 2 of the fair value hierarchy. 2. The policy for timing of transfers between levels within the fair value hierarchy. 3. The valuation processes for Level 3 fair value measurements. 4. For nonpublic entities, the changes in unrealized gains and losses for the period included in earnings for recurring Level 3 fair value measurements held at the end of the reporting period. In addition and instead of a rollforward for Level 3 fair value measurements, a nonpublic entity is required to disclose transfers into and out of Level 3 of the fair value hierarchy and purchases and issues of Level 3 assets and liabilities. The Company adopted all applicable provisions of this standard for the year ending December 31, 2020 which did not have a material impact on the financial statements.

**HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN**

**EIN 35-2083150**

**PLAN 001**

See Independent Auditor's Report

**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**

ATTACHMENT TO 2021 FORM 5500, SCHEDULE H, LINE 4(a):

|                                                                                       |                                                                          |                                         |                                          |                                                                                                                        |
|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-----------------------------------------|------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Participant contributions transferred late to plan:<br>\$ 2,222                       | Total that constitute nonexempt prohibited transactions:<br><br>\$ 2,222 |                                         |                                          | Total fully corrected under Voluntary Fiduciary Correction Program (VFCP) and prohibited transaction exemption 2002-51 |
| <input type="checkbox"/> Check here if late participant loan repayments are included: | Contributions not corrected                                              | Contributions corrected outside of VFCP | Contributions pending correction in VFCP |                                                                                                                        |

|      |          |      |      |      |
|------|----------|------|------|------|
| 2021 | \$ 2,222 | \$ - | \$ - | \$ - |
|------|----------|------|------|------|

**HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN**

**EIN 35-2083150**

**PLAN 001**

See Independent Auditor's Report

**SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR**

Year Ended December 31, 2021

ATTACHMENT TO 2021 FORM 5500, SCHEDULE H, LINE 4(i):

| <u>(a)</u>                                           | <u>(b) Identity Of Issue</u>                                                                                                    | <u>(c) Investment Type</u>    | <u>(d) Cost</u> | <u>(e) Current Value</u> |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------|--------------------------|
|                                                      | Fidelity 500 Index Fund                                                                                                         | Registered Invest. Co.        | **              | \$ 6,730,192             |
|                                                      | Fidelity Extended Market Index Fund                                                                                             | Registered Invest. Co.        | **              | 1,006,141                |
|                                                      | Fidelity U.S. Bond Index Fund                                                                                                   | Registered Invest. Co.        | **              | 3,453,348                |
|                                                      | JPMorgan Small Cap Growth Fund                                                                                                  | Registered Invest. Co.        | **              | 2,885,537                |
|                                                      | JPMorgan Large Cap Growth Fund                                                                                                  | Registered Invest. Co.        | **              | 7,415,194                |
|                                                      | American Funds Amer Mutual R6                                                                                                   | Registered Invest. Co.        | **              | 3,354,096                |
|                                                      | Vanguard LifeStrat Growth Fund                                                                                                  | Registered Invest. Co.        | **              | 33,985                   |
|                                                      | BlackRock LifePath Ind 2025 Fd K                                                                                                | Registered Invest. Co.        | **              | 7,475,058                |
|                                                      | BlackRock LifePath Ind 2030 Fd K                                                                                                | Registered Invest. Co.        | **              | 9,007,161                |
|                                                      | BlackRock LifePath Ind 2035 Fd K                                                                                                | Registered Invest. Co.        | **              | 8,408,391                |
|                                                      | BlackRock LifePath Ind 2040 Fd K                                                                                                | Registered Invest. Co.        | **              | 4,746,065                |
|                                                      | BlackRock LifePath Ind 2045 Fd K                                                                                                | Registered Invest. Co.        | **              | 6,358,635                |
|                                                      | BlackRock LifePath Ind 2050 Fd K                                                                                                | Registered Invest. Co.        | **              | 4,717,945                |
|                                                      | BlackRock LifePath Ind 2055 Fd K                                                                                                | Registered Invest. Co.        | **              | 1,527,595                |
|                                                      | BlackRock LifePath Ind 2060 Fd K                                                                                                | Registered Invest. Co.        | **              | 806,327                  |
|                                                      | BlackRock LifePath Ind 2065 Fd K                                                                                                | Registered Invest. Co.        | **              | 148,923                  |
|                                                      | BlackRock LifePath Ind Ret Fd K                                                                                                 | Registered Invest. Co.        | **              | 226,438                  |
|                                                      | Vanguard Int'l Growth Fund Admiral                                                                                              | Registered Invest. Co.        | **              | 3,894,092                |
|                                                      | Vanguard Wellesley Income Fund Admira                                                                                           | Registered Invest. Co.        | **              | 4,169,986                |
|                                                      | Vanguard Wellington Fund Admiral                                                                                                | Registered Invest. Co.        | **              | 3,661,367                |
| *                                                    | Voya Gov Money Market Fund A                                                                                                    | Registered Invest. Co.        | **              | 21,556                   |
| *                                                    | Voya Fixed Account                                                                                                              | Guaranteed Investment Account | **              | 7,846,303                |
|                                                      | Market Value Adjustment                                                                                                         |                               |                 | <u>(105,298)</u>         |
|                                                      | Investments as reported on Statement of Net Assets                                                                              |                               |                 | 87,789,037               |
| * Participant Loans                                  | Participant notes receivable with original maturities of 1 - 5 years; interest of 4.25% - 6.5%; secured by participant accounts |                               |                 | <u>1,933,808</u>         |
|                                                      | Investments as reported on Schedule H, Line 4i                                                                                  |                               |                 | <u>\$ 85,855,229</u>     |
| * Party in Interest                                  |                                                                                                                                 |                               |                 |                          |
| ** Cost omitted for participant directed investments |                                                                                                                                 |                               |                 |                          |
|                                                      | Investments as reported on Statement of Net Assets                                                                              |                               |                 |                          |

**HERITAGE-CRYSTAL CLEAN, LLC RETIREMENT SAVINGS PLAN**

**EIN 35-2083150**

**PLAN 001**

See Independent Auditor's Report

**SCHEDULE OF REPORTING REQUIREMENTS UNDER DEPARTMENT OF LABOR'S RULES**

Year Ended December 31, 2021

No activity to report in current period for the following:

Schedule of Assets Held for Investment Purposes Which Were Both Acquired and Disposed  
Within the Plan Year

Schedule of Reportable Transactions

Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible

Schedule of Leases In Default or Classified as Uncollectible