

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

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>BD'S MONGOLIAN BBQ PROFIT SHARING & 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2005</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2005</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2005</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>SPARTAN MONGO MANAGEMENT</u> <u>7652 SUTTON PLACE</u> <u>NEW ALBANY, OH 43054</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-1943008</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>614-855-0373</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>722511</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-1943008</u>	2c Plan Sponsor's telephone number <u>614-855-0373</u>	2d Business code (see instructions) <u>722511</u>	
2b Employer Identification Number (EIN) <u>34-1943008</u>					
2c Plan Sponsor's telephone number <u>614-855-0373</u>					
2d Business code (see instructions) <u>722511</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2022	RONDA HOBART
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	270
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	270
a(2) Total number of active participants at the end of the plan year		6a(2)	261
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	12
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	273
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	273
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	23
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan BD'S MONGOLIAN BBQ PROFIT SHARING & 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 SPARTAN MONGO MANAGEMENT	D Employer Identification Number (EIN) 34-1943008	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

NATIONWIDE

31-4156830

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 49 65	RECORDKEEPER	26413	Yes ☒ No ☐	Yes ☒ No ☐	3633	Yes ☐ No ☒

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

CAMBRIDGE INVESTMENT RESEARCH

1776 PLEASANT PLAIN ROAD
FAIRFIELD, IA 52556-8757

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT	0	Yes ☒ No ☐	Yes ☒ No ☐	12386	Yes ☐ No ☒

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

JHBENEFITS, LTD

100 W OLD WILSON BRIDGE ROAD
SUITE 214
WORTHINGTON, OH 43085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	TPA	0	Yes ☒ No ☐	Yes ☒ No ☐	1239	Yes ☐ No ☒

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan BD'S MONGOLIAN BBQ PROFIT SHARING & 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SPARTAN MONGO MANAGEMENT	D Employer Identification Number (EIN) 34-1943008	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2831	2950
(2) Participant contributions.....	1b(2)	3010	3860
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	5	5
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	32560	26686
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2238490	2682977
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	2276896 2716478
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2276896 2716478

Part II Income and Expense Statement

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

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	36701
	(B) Participants	2a(1)(B)	79062
	(C) Others (including rollovers).....	2a(1)(C)	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	115763
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	278
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	278
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	0
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		323541
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		439582
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	0	
(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)		0
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		0
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		439582
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: HHH CPA GROUP, LLC

(2) EIN: 20-3767687

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

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

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

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

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

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

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

A Name of plan BD'S MONGOLIAN BBQ PROFIT SHARING & 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SPARTAN MONGO MANAGEMENT	D Employer Identification Number (EIN) 34-1943008

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 31-4156830		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	0

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

14a

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

14b

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

14c

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

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

15a

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

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

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

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

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

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

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

**BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020**



Independent Auditors' Report

To the Board of Trustees
BD's Mongolian BBQ
Profit Sharing & 401(k) Plan
New Albany, Ohio

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

We have performed audits of the financial statements of BD's Mongolian BBQ Profit Sharing & 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section

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

Basis for Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

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

Other Matter — 2021 Supplemental Schedules Required by ERISA

The supplemental schedule of Assets Held for Investment Purposes as of 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

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

Auditor's Report on the 2020 Financial Statements

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

HHH CPA Group, LLC

HHH CPA GROUP, LLC
Columbus, Ohio

October 14, 2022

DECEMBER 31, 2021 AND 2020

The accompanying notes are an integral part of these financial statements.

**BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN**

STATEMENTS CHANGES IN OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Additions to net assets attributable to:		
Investment income:		
Net appreciation(depreciation) in fair value of investments at quoted market prices	\$ 323,542	\$ 183,739
Interest and dividends	<u>-</u>	<u>-</u>
Total investment income	323,542	183,739
Interest from participant notes:	278	439
Contributions:		
Employee contributions	79,062	72,306
Employer contributions	36,701	23,113
Rollover contributions	<u>-</u>	<u>-</u>
Total contributions	<u>115,763</u>	<u>95,419</u>
Total additions to net assets	439,583	279,597
Deductions from net assets attributable to:		
Benefit payments	<u>-</u>	<u>683</u>
Total deductions from net assets	<u>-</u>	<u>683</u>
Net increase (decrease) in net assets	439,583	278,914
Net assets available for plan benefits:		
Beginning of year	<u>2,276,895</u>	<u>1,997,981</u>
End of year	\$ <u><u>2,716,478</u></u>	\$ <u><u>2,276,895</u></u>

The accompanying notes are an integral part of these financial statements.

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 1 - Description of Plan

The following description of the BD's Mongolian BBQ (the Company) Profit Sharing & 401(k) 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 401(k) plan covering substantially all employees of the Company who have completed 6 consecutive months of service during which 500 hours have been worked and are age 20.5 or older. If the above stated hours are not completed within the specified time period, employees are subject to a one year of service requirement and must be credited with 1000 hours during the 12 month period. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA).

Contributions - Plan participants' total deferrals in any taxable year may not exceed a dollar limit, which is set by law at \$19,500, with a \$6,500 catch-up for participants 50 years and over in 2021 and 2020. Each year, participants may contribute up to 100% of pretax annual compensation as defined in the Plan agreement and as allowable by law. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company makes a Safe Harbor Matching Contribution in an amount equal to 100% of the employee elective deferrals that do not exceed 3% of their compensation and 50% of the amount of the electives deferrals that exceed 3% of compensation but that do not exceed 5% of compensation. At the option of the Company, a matching contribution equal to a uniform percentage of each participant's contribution to the Plan may be made. This is not to exceed 4% of eligible compensation. The Company may also make a discretionary contribution to the Plan at the option of management. During the years ended December 31, 2021 and 2020, no matching or discretionary contributions were made by the Company. The Company may also make Qualified Non-Elective Employer Contributions (QNEC). Contributions are subject to certain limitations.

Participant Accounts - Each participants' account will be credited with (a) their salary deferrals, (b) Company matching contributions, if any, (c) earnings on directed investments, and (d) forfeitures of terminated participant's non-vested accounts. Forfeitures will reduce the required matching contribution of the Company. Company matching contributions will be allocated in the same manner as participant salary deferrals. Allocations of Company discretionary contributions and forfeitures are based upon the participant's eligible compensation for the Plan year, relative to the total of all participants' eligible compensation for the Plan year.

Forfeitures - Forfeitures are created when participants terminate employment prior to becoming fully vested in the Plan contribution portion of their accounts. Such forfeitures are first used to reduce the Plan's contributions to the Plan. Any remaining forfeitures may be used to pay administrative expenses of the Plan. At December 31, 2021 and 2020 there were no forfeited non-vested accounts. As a result, employer contributions were not reduced by forfeited nonvested accounts in 2021 and 2020.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 1 - Description of Plan— Continued

Vesting - The participant is always 100 percent vested in their salary deferral contributions. They are also 100% vested in QNEC and Safe-Harbor Contributions made by the Company. Vesting in other Company contributions, plus actual earnings, is based on continuous years of service according to the following vesting schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1	0%
2	0%
3	100%

A participant is also 100 percent vested upon death or becoming disabled.

Investment options – Upon enrollment in the Plan, a participant may direct employee contributions in a variety of investment choices as more fully described in the Plan's literature. Participants may change their investment options at any time.

Administrative expenses - The Company elects to pay the administrative expenses of the Plan and the fees and retainers of the Plan's custodian, accountant, legal counsel, investment managers, administrator, and other specialists, except expenses related directly to the investments of the Plan. Should the Company elect not to pay all or part of such expenses, the custodian would then pay these expenses from Plan Assets.

Distribution of Participants' Accounts - The following schedule reflects the options available to the Administrative Committee relative to distribution of participants' accounts:

- Upon termination of services (other than retirement, disability or death), the distribution of the participant's account will normally be deferred until the next valuation date. The distribution will be made in a lump sum. If the value of the participant's account is \$1,000 or less, the account balance will be distributed as cash if another option is not chosen by the participant within a reasonable time after separation of service.
- Upon death, the participant's account will be distributed to their beneficiary in a single lump-sum, or the beneficiary may elect to receive the distribution from the Plan in the form of an annuity and the installments cannot be over a period more than the beneficiaries life expectancy; and
- Upon retirement, the distribution of the participant's account may be made in a lump sum or in equal annual installments over a period not to exceed the participant's life expectancy.
- In-service withdrawals, including hardship withdrawals, may be available as defined by the Plan document.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 1 - Description of Plan— Continued

Participant notes – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant notes receivable fund. Loan terms range from 1 to 5 years or up to 10 years for the purchase of a primary residence. The loans are collateralized by the balance in the participant's account and bear interest at a rate commensurate with current fixed rates charged by institutions in the business of lending money for similar types of loans. The interest rate on current loans outstanding ranges from 5.25 Percent to 6.0 percent. Principal and interest are paid ratably through payroll deductions.

Note 2 - Accounting Policies

Basis of Accounting

The financial statements of the plan are prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure 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 normally would receive if they were to initiate permitted transactions under the terms of the plan.

Management's Estimates

The preparation of financial statements in conformity with generally accepted accounting principles of the United States of America requires the use of management's estimates. Actual results may differ from the estimates.

Investment Valuation and Income Recognition

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

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

(Continued)

BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN
NOTES TO THE FINANCIALS STATEMENTS

Note 2 - Accounting Policies— Continued

Benefit Payments

Benefit payments are recorded when paid.

Operating Expenses

Certain expenses of maintaining the Plan are paid by the Company and are therefore excluded from these financial statements. Investment-related expenses are included in net appreciation in fair value of investments. Fees for the administration of notes receivable from participants are included in administrative expenses and charged directly to the participant's account.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2021, and 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Excess Contributions Payable

The Plan satisfies the requirements of Section 401(k) of the Internal Revenue Code (IRC). In order to effect this purpose of the Plan, certain tests are performed with respect to each plan year to determine whether the Plan can be expected to satisfy the applicable nondiscrimination requirements. If it is determined that excess contributions exist, one of the following two actions must be taken in order to assure qualification of the Plan:

1. Prior to the end of the plan year, the Plan will refuse to accept, on an equitable basis, additional contributions from participants who are highly compensated employees.
2. The Plan will refund, within two and one-half months following each plan year, excess contributions and earnings thereon.

Fair Value Measurements

FASB ASC 820, Fair Value Measurement, provides the 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 below:

- | | |
|---------|---|
| 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. |
|---------|---|

(Continued)

BD's MONGOLIAN BBQ**PROFIT SHARING & 401(k) PLAN****NOTES TO THE FINANCIALS STATEMENTS**Note 2 - Accounting Policies— ContinuedFair Value Measurements - Continued

- 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.

Mutual funds: Valued at the net asset value ("NAV") of shares held by the Organization at year end. These investments use Level 1 inputs.

Money Market funds: The carrying amount approximates fair value because the instruments are liquid in nature. This investment uses Level 2 inputs.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	<u>2021</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market funds		5	-	5	-
Mutual funds		2,682,977	2,682,977	-	-
		<u>2,682,982</u>	<u>2,682,977</u>	<u>5</u>	<u>-</u>
	<u>2020</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market funds		5	-	5	-
Mutual funds		2,238,490	2,238,490	-	-
		<u>2,238,495</u>	<u>2,238,490</u>	<u>5</u>	<u>-</u>

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 2 - Accounting Policies— Continued

Fair Value Measurements - Continued

The management strategies for the separate accounts are as follows:

<u>Fund Name</u>	<u>Fund Strategy</u>
American Century Small Company A	Income
American Fund AMCPA R6	Income
American Fund American Balanced R6	Short-Term Growth Fund
American Fund American Mutual R6	Long-Term Capital Appreciation Fund
American Fund Capital Income Bldr R6	Income
American Fund Capital World Gr & Inc R6	Growth and income
American Fund Europacific Growth R6	Long-Term Growth Fund
American Fund Income Fund of Amer R6	Income and capital preservation
American Fund Invmt Co of Amer R6	Long-Term Growth Fund
American Fund Washington Mutual R3	Long-Term Growth Fund
American Funds Bond Fund of Amer R3	Long-Term Capital Appreciation Fund
American Funds Fundamental Invs R6	Short-Term Growth Fund
American Funds Growth Fund of Amer R6	Capital Appreciation Fund
Calamos Growth A	Long-Term Growth Fund
Davis NY Venture A	Long-Term Growth Fund
Diamond Hill Small Cap A	Income and capital preservation
DWS RREEF Global Infrastructure A	Small-Cap Blend Fund
Fidelity Advisor Freedom 2030 A	Target Date Fund
Fidelity Advisor Freedom 2050	Target Date Fund
Fidelity Advisor Freedom 2055 A	Target Date Fund
Jabil Inc.	Long-Term Growth Fund
Janus Henderson Mid Cap Value I	Long-Term Growth Fund
JPMorgan Mid Cap Growth A	Mid-Cap Value Fund
JPMorgan Mid Cap Value A	Mid-Cap Value Fund
JPMorgan Small Cap Equity A	Small-Cap Value Fund
Lord Abbett Bond-Debenture A	Long-Term Growth Fund
Lord Abbett Short Duration Income A	Income
Lord Abbett Small Cap Value A	Small-Cap Value Fund
Nationwide Government Money Market Fund Clas	Income and capital preservation
Nationwide Inv Dest Agrsv Svc	Growth and income
Nationwide Inv Dest Cnsrv Svc	Capital Appreciation Fund
Nationwide Inv Dest Mod Agrsv Svc	Capital Appreciation Fund
Nationwide Inv Dest Mod Cnsrv Svc	Long-Term Capital Appreciation Fund
Nationwide Inv Dest Mod Svc	Long-Term Capital Appreciation Fund
Oppenheimer Developing Markets A	Short-Term Growth Fund
Oppenheimer Equity Income A	Income
Oppenheimer International Bond A	Long-Term Capital Appreciation Fund
PIMCO Real Return A	Income and capital preservation
PIMCO Total Return A	Income and capital preservation
Principal High Yield A	Income
Thornburg International Value I	Long-Term Growth Fund
Vanguard Dividend Growth Inv	Growth and income
Vanguard Health Care Inv	Income
Vanguard Wellesley Income Inv	Income

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 3 - Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustees for the Plan.

	2021	2020
Money market funds	\$ 5	\$ 5
Mutual funds	2,682,977	2,238,490
Notes receivable from participants	26,686	32,560
	<u>\$ 2,709,668</u>	<u>\$ 2,271,055</u>

The net appreciation (depreciation) in fair value of investments at quoted market prices, \$323,542 and \$183,739 for the years ended December 31, 2021 and 2020, respectively, was attributed to mutual fund investments.

Note 4 - Future of the Plan

Although it has not expressed any intent to do so, the Company has the right to amend or terminate the Plan at any time. Neither amendment nor termination of the Plan shall retroactively reduce the vested rights of participants or permit any part of the Plan assets to be diverted or used for any purpose other than for the exclusive benefit of the participants.

In the event of Plan termination, participants would become 100% vested in their employer contributions.

Note 5 - Federal Income Taxes

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated June 9, 1993, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by IRS. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 6 – Risk and Uncertainties

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

Note 7 – Related Party Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons. Certain plan investments are shares of mutual funds and a common trust fund managed by an affiliate of Nationwide Financial (Nationwide). Nationwide is the trustee as defined by the Plan and therefore, these transactions qualify as party-in-interest. All of these, party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Investments managed by Nationwide totaled \$98,523 and \$77,355 in 2021 and 2020, respectively. Certain employees of the Company provide administrative services for the Plan and are not reimbursed for their services from the Plan. Certain other administrative expenses are paid by the Company on behalf of the Plan.

Participant loans qualify as party in interest transactions.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Note 8 – Concentration

For the years ended December 31, 2021 and 2020, the Plan held two investments that represented 22% and 23%, respectively, of net assets available for benefits.

Note 9 - Change in Accounting Policy

Recently issued accounting pronouncements-The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2017-06, "Employee Benefit Plan Master Trust Reporting." ASU 2017-06 clarify presentation requirements for a plan's interest in a master trust and require more detailed disclosures of the plan's interest in the master trust. The amendments also eliminate a redundancy relating to 401(h) account disclosure. ASU 2017-06 is effective for fiscal years beginning on or after December 15, 2018. The Plan adopted the provisions of ASU 2017-06 for the fiscal year beginning January 1, 2019 and noted it had not material impact to the financial statements.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 9 - Change in Accounting Policy – Continued

Additionally, the FASB issued ASU 2018-13 “Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement.” ASU 2018-13 simplifies disclosures and reporting on investments valued at net asset value as a practical expedient. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019. The Plan adopted the provisions of ASU 2018-13 for the fiscal year beginning January 1, 2020. The adoption had no material effect on the financial statements.

Note 10 – COVID-19

During March 2020, the state and federal government issued stay at home and social distancing recommendations to combat the COVID-19 global pandemic. The Plan Sponsor has made operational modifications to comply with the above recommendations, but continues to offer its services as of the audit report date. The investment markets have rebounded after an initial downturn and there have been no lasting negative effects as of the report date. We are unable to project what other effects this pandemic will have in the future.

Note 11 - Subsequent Events

Management has reviewed all events subsequent to December 31, 2021, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through October 14, 2022, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no other subsequent events occurred that require recognition or additional disclosure in the financial statements.

Note 12 – Reconciliation to Form 5500

The following reconciles net assets available for plan benefits per the financial statements at December 31, 2021 and 2020, to Form 5500:

	<u>2021</u>	<u>2020</u>
Net assets available for plan benefits, as reported in financial statements	\$2,716,478	\$2,276,895
Plus: due from participants	-	-
Net assets available for plan benefits per 5500	<u><u>\$2,716,478</u></u>	<u><u>\$2,276,895</u></u>

SUPPLEMENTARY INFORMATION

BD's MONGOLIAN BBQ PROFIT SHARING & 401(k) PLAN

SCHEDULE H, LINE 41 - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 31, 2021

[a]	[b]	[c] Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	[d] Cost	[e] Current Value
Identity of Issuer, Borrower, Lessor or Similar Party				
* Nationwide Government Money Market Fund		Mutual Fund Shares	1	\$ 5
Mutual Funds:				
PIMCO Total Return Fund Class A		Mutual Fund Shares	1	67
Calamos Growth Fund Class A		Mutual Fund Shares	1	491
* Nationwide Investor Destinations Moderately		Mutual Fund Shares	1	904
Principal High Yield Fund Class A		Mutual Fund Shares	1	1,891
Vanguard 500 Index Fund Admiral Shares		Mutual Fund Shares	1	2,437
JPMorgan Mid Cap Growth Fund Class A		Mutual Fund Shares	1	2,343
Fidelity Advisor Freedom 2050 Fund Class A		Mutual Fund Shares	1	3,647
Invesco Dividend Income Fund Class A		Mutual Fund Shares	1	5,563
American Funds Washington Mutual Investor		Mutual Fund Shares	1	8,223
American Funds The Bond Fund of America C		Mutual Fund Shares	1	7,785
PIMCO Real Return Fund Class A		Mutual Fund Shares	1	12,597
American Funds AMCAP Fund Class R-6		Mutual Fund Shares	1	24,463
Vanguard Dividend Growth Fund Investor Sh		Mutual Fund Shares	1	21,208
American Funds American Balanced Fund Cl		Mutual Fund Shares	1	22,288
Invesco International Bond Fund Class A		Mutual Fund Shares	1	12,759
Davis New York Venture Fund Class A		Mutual Fund Shares	1	19,444
Janus Henderson Mid Cap Value Fund Class		Mutual Fund Shares	1	22,385
* Nationwide Investor Destinations Moderately		Mutual Fund Shares	1	31,441
* Nationwide Investor Destinations Aggressive F		Mutual Fund Shares	1	27,447
* Nationwide Investor Destinations Moderate Fu		Mutual Fund Shares	1	36,726
JPMorgan Mid Cap Value Fund Class A		Mutual Fund Shares	1	33,659
DWS RREEF Global Infrastructure Fund - Cla		Mutual Fund Shares	1	44,511
American Century Small Company Fund A Cl		Mutual Fund Shares	1	49,154
Diamond Hill Small Cap Fund Class A		Mutual Fund Shares	1	59,122
Lord Abnett Bond Debenture Fund Class A		Mutual Fund Shares	1	61,092
Invesco Oppenheimer Developing Markets Fu		Mutual Fund Shares	1	57,714
American Funds EuroPacific Growth Fund Cl		Mutual Fund Shares	1	67,304
JPMorgan Small Cap Equity Fund Class A		Mutual Fund Shares	1	98,910
LrdAbt SmCap Val A		Mutual Fund Shares	1	102,786
American Funds The Growth Fund of America		Mutual Fund Shares	1	102,325
Lord Abnett Short Duration Income Fund Clas		Mutual Fund Shares	1	99,247
Janus Henderson Balanced Fund Class S		Mutual Fund Shares	1	120,646
Vanguard Health Care Fund Investor Shares		Mutual Fund Shares	1	140,562
Vanguard Wellesley Income Fund Investor Sh		Mutual Fund Shares	1	170,902
American Funds American Mutual Fund Clas		Mutual Fund Shares	1	190,591
American Funds Capital Income Builder Clas		Mutual Fund Shares	1	177,958
American Funds Fundamental Investors Clas		Mutual Fund Shares	1	249,000
American Funds The Income Fund of America		Mutual Fund Shares	1	274,241
American Funds Capital World Growth and Ir		Mutual Fund Shares	1	325,952
Total Mutual Funds			N/A	2,689,785
Total Investments			\$ N/A	\$ 2,689,790
* Notes Receivable From Participants		4.50 to 6.25%	2	\$ 26,686
Employer Identification Number:	31-4365655			
Plan Number:	001			

Column (a) - * Indicates Party in Interest

Column (b) - **1**; Amounts are excluded in accordance with IRS Form 5500 instructions, Schedule H line 4i, as all assets are participant directed.

Column (b) - **2**; Cost of participant loans is \$0 as indicated in the instructions to the IRS Form 5500.

Note: This schedule is based on information which has been certified as complete and accurate by Nationwide Financial, the trustee of the Plan.

**BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020**



Independent Auditors' Report

To the Board of Trustees
BD's Mongolian BBQ
Profit Sharing & 401(k) Plan
New Albany, Ohio

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

We have performed audits of the financial statements of BD's Mongolian BBQ Profit Sharing & 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section

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

Basis for Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

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

Other Matter — 2021 Supplemental Schedules Required by ERISA

The supplemental schedule of Assets Held for Investment Purposes as of 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

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

Auditor's Report on the 2020 Financial Statements

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

HHH CPA Group, LLC

HHH CPA GROUP, LLC
Columbus, Ohio

October 14, 2022

**BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2021 AND 2020

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Money market funds	\$ 5	\$ 5
Mutual funds	<u>2,682,977</u>	<u>2,238,490</u>
Total investments	2,682,982	2,238,495
Notes receivable from participants	26,686	32,560
Contributions receivable - employee	3,860	3,010
Contributions receivable - employer	<u>2,950</u>	<u>2,830</u>
Total assets	2,716,478	2,276,895
 <u>LIABILITIES</u>		
Deferral overpayment	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
Net assets available for plan benefits	\$ <u><u>2,716,478</u></u>	\$ <u><u>2,276,895</u></u>
 Amounts allocated to accounts of persons who have withdrawn from participation in the Plan's earnings and operations		
	\$ <u><u>290,235</u></u>	\$ <u><u>265,863</u></u>

The accompanying notes are an integral part of these financial statements.

**BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN**

STATEMENTS CHANGES IN OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Additions to net assets attributable to:		
Investment income:		
Net appreciation(depreciation) in fair value of investments at quoted market prices	\$ 323,542	\$ 183,739
Interest and dividends	<u>-</u>	<u>-</u>
Total investment income	323,542	183,739
Interest from participant notes:	278	439
Contributions:		
Employee contributions	79,062	72,306
Employer contributions	36,701	23,113
Rollover contributions	<u>-</u>	<u>-</u>
Total contributions	<u>115,763</u>	<u>95,419</u>
Total additions to net assets	439,583	279,597
Deductions from net assets attributable to:		
Benefit payments	<u>-</u>	<u>683</u>
Total deductions from net assets	<u>-</u>	<u>683</u>
Net increase (decrease) in net assets	439,583	278,914
Net assets available for plan benefits:		
Beginning of year	<u>2,276,895</u>	<u>1,997,981</u>
End of year	\$ <u><u>2,716,478</u></u>	\$ <u><u>2,276,895</u></u>

The accompanying notes are an integral part of these financial statements.

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 1 - Description of Plan

The following description of the BD's Mongolian BBQ (the Company) Profit Sharing & 401(k) 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 401(k) plan covering substantially all employees of the Company who have completed 6 consecutive months of service during which 500 hours have been worked and are age 20.5 or older. If the above stated hours are not completed within the specified time period, employees are subject to a one year of service requirement and must be credited with 1000 hours during the 12 month period. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA).

Contributions - Plan participants' total deferrals in any taxable year may not exceed a dollar limit, which is set by law at \$19,500, with a \$6,500 catch-up for participants 50 years and over in 2021 and 2020. Each year, participants may contribute up to 100% of pretax annual compensation as defined in the Plan agreement and as allowable by law. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company makes a Safe Harbor Matching Contribution in an amount equal to 100% of the employee elective deferrals that do not exceed 3% of their compensation and 50% of the amount of the electives deferrals that exceed 3% of compensation but that do not exceed 5% of compensation. At the option of the Company, a matching contribution equal to a uniform percentage of each participant's contribution to the Plan may be made. This is not to exceed 4% of eligible compensation. The Company may also make a discretionary contribution to the Plan at the option of management. During the years ended December 31, 2021 and 2020, no matching or discretionary contributions were made by the Company. The Company may also make Qualified Non-Elective Employer Contributions (QNEC). Contributions are subject to certain limitations.

Participant Accounts - Each participants' account will be credited with (a) their salary deferrals, (b) Company matching contributions, if any, (c) earnings on directed investments, and (d) forfeitures of terminated participant's non-vested accounts. Forfeitures will reduce the required matching contribution of the Company. Company matching contributions will be allocated in the same manner as participant salary deferrals. Allocations of Company discretionary contributions and forfeitures are based upon the participant's eligible compensation for the Plan year, relative to the total of all participants' eligible compensation for the Plan year.

Forfeitures - Forfeitures are created when participants terminate employment prior to becoming fully vested in the Plan contribution portion of their accounts. Such forfeitures are first used to reduce the Plan's contributions to the Plan. Any remaining forfeitures may be used to pay administrative expenses of the Plan. At December 31, 2021 and 2020 there were no forfeited non-vested accounts. As a result, employer contributions were not reduced by forfeited nonvested accounts in 2021 and 2020.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 1 - Description of Plan— Continued

Vesting - The participant is always 100 percent vested in their salary deferral contributions. They are also 100% vested in QNEC and Safe-Harbor Contributions made by the Company. Vesting in other Company contributions, plus actual earnings, is based on continuous years of service according to the following vesting schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1	0%
2	0%
3	100%

A participant is also 100 percent vested upon death or becoming disabled.

Investment options – Upon enrollment in the Plan, a participant may direct employee contributions in a variety of investment choices as more fully described in the Plan's literature. Participants may change their investment options at any time.

Administrative expenses - The Company elects to pay the administrative expenses of the Plan and the fees and retainers of the Plan's custodian, accountant, legal counsel, investment managers, administrator, and other specialists, except expenses related directly to the investments of the Plan. Should the Company elect not to pay all or part of such expenses, the custodian would then pay these expenses from Plan Assets.

Distribution of Participants' Accounts - The following schedule reflects the options available to the Administrative Committee relative to distribution of participants' accounts:

- Upon termination of services (other than retirement, disability or death), the distribution of the participant's account will normally be deferred until the next valuation date. The distribution will be made in a lump sum. If the value of the participant's account is \$1,000 or less, the account balance will be distributed as cash if another option is not chosen by the participant within a reasonable time after separation of service.
- Upon death, the participant's account will be distributed to their beneficiary in a single lump-sum, or the beneficiary may elect to receive the distribution from the Plan in the form of an annuity and the installments cannot be over a period more than the beneficiaries life expectancy; and
- Upon retirement, the distribution of the participant's account may be made in a lump sum or in equal annual installments over a period not to exceed the participant's life expectancy.
- In-service withdrawals, including hardship withdrawals, may be available as defined by the Plan document.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 1 - Description of Plan— Continued

Participant notes – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant notes receivable fund. Loan terms range from 1 to 5 years or up to 10 years for the purchase of a primary residence. The loans are collateralized by the balance in the participant's account and bear interest at a rate commensurate with current fixed rates charged by institutions in the business of lending money for similar types of loans. The interest rate on current loans outstanding ranges from 5.25 Percent to 6.0 percent. Principal and interest are paid ratably through payroll deductions.

Note 2 - Accounting Policies

Basis of Accounting

The financial statements of the plan are prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure 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 normally would receive if they were to initiate permitted transactions under the terms of the plan.

Management's Estimates

The preparation of financial statements in conformity with generally accepted accounting principles of the United States of America requires the use of management's estimates. Actual results may differ from the estimates.

Investment Valuation and Income Recognition

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

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

(Continued)

BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN
NOTES TO THE FINANCIALS STATEMENTS

Note 2 - Accounting Policies— Continued

Benefit Payments

Benefit payments are recorded when paid.

Operating Expenses

Certain expenses of maintaining the Plan are paid by the Company and are therefore excluded from these financial statements. Investment-related expenses are included in net appreciation in fair value of investments. Fees for the administration of notes receivable from participants are included in administrative expenses and charged directly to the participant's account.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2021, and 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Excess Contributions Payable

The Plan satisfies the requirements of Section 401(k) of the Internal Revenue Code (IRC). In order to effect this purpose of the Plan, certain tests are performed with respect to each plan year to determine whether the Plan can be expected to satisfy the applicable nondiscrimination requirements. If it is determined that excess contributions exist, one of the following two actions must be taken in order to assure qualification of the Plan:

1. Prior to the end of the plan year, the Plan will refuse to accept, on an equitable basis, additional contributions from participants who are highly compensated employees.
2. The Plan will refund, within two and one-half months following each plan year, excess contributions and earnings thereon.

Fair Value Measurements

FASB ASC 820, Fair Value Measurement, provides the 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 below:

- | | |
|---------|---|
| 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. |
|---------|---|

(Continued)

BD's MONGOLIAN BBQ**PROFIT SHARING & 401(k) PLAN****NOTES TO THE FINANCIALS STATEMENTS**Note 2 - Accounting Policies— ContinuedFair Value Measurements - Continued

- 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.

Mutual funds: Valued at the net asset value ("NAV") of shares held by the Organization at year end. These investments use Level 1 inputs.

Money Market funds: The carrying amount approximates fair value because the instruments are liquid in nature. This investment uses Level 2 inputs.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	<u>2021</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market funds		5	-	5	-
Mutual funds		2,682,977	2,682,977	-	-
		<u>2,682,982</u>	<u>2,682,977</u>	<u>5</u>	<u>-</u>
	<u>2020</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market funds		5	-	5	-
Mutual funds		2,238,490	2,238,490	-	-
		<u>2,238,495</u>	<u>2,238,490</u>	<u>5</u>	<u>-</u>

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 2 - Accounting Policies— Continued

Fair Value Measurements - Continued

The management strategies for the separate accounts are as follows:

<u>Fund Name</u>	<u>Fund Strategy</u>
American Century Small Company A	Income
American Fund AMCPA R6	Income
American Fund American Balanced R6	Short-Term Growth Fund
American Fund American Mutual R6	Long-Term Capital Appreciation Fund
American Fund Capital Income Bldr R6	Income
American Fund Capital World Gr & Inc R6	Growth and income
American Fund Europacific Growth R6	Long-Term Growth Fund
American Fund Income Fund of Amer R6	Income and capital preservation
American Fund Invmt Co of Amer R6	Long-Term Growth Fund
American Fund Washington Mutual R3	Long-Term Growth Fund
American Funds Bond Fund of Amer R3	Long-Term Capital Appreciation Fund
American Funds Fundamental Invs R6	Short-Term Growth Fund
American Funds Growth Fund of Amer R6	Capital Appreciation Fund
Calamos Growth A	Long-Term Growth Fund
Davis NY Venture A	Long-Term Growth Fund
Diamond Hill Small Cap A	Income and capital preservation
DWS RREEF Global Infrastructure A	Small-Cap Blend Fund
Fidelity Advisor Freedom 2030 A	Target Date Fund
Fidelity Advisor Freedom 2050	Target Date Fund
Fidelity Advisor Freedom 2055 A	Target Date Fund
Jabil Inc.	Long-Term Growth Fund
Janus Henderson Mid Cap Value I	Long-Term Growth Fund
JPMorgan Mid Cap Growth A	Mid-Cap Value Fund
JPMorgan Mid Cap Value A	Mid-Cap Value Fund
JPMorgan Small Cap Equity A	Small-Cap Value Fund
Lord Abbett Bond-Debenture A	Long-Term Growth Fund
Lord Abbett Short Duration Income A	Income
Lord Abbett Small Cap Value A	Small-Cap Value Fund
Nationwide Government Money Market Fund Clas	Income and capital preservation
Nationwide Inv Dest Agrsv Svc	Growth and income
Nationwide Inv Dest Cnsrv Svc	Capital Appreciation Fund
Nationwide Inv Dest Mod Agrsv Svc	Capital Appreciation Fund
Nationwide Inv Dest Mod Cnsrv Svc	Long-Term Capital Appreciation Fund
Nationwide Inv Dest Mod Svc	Long-Term Capital Appreciation Fund
Oppenheimer Developing Markets A	Short-Term Growth Fund
Oppenheimer Equity Income A	Income
Oppenheimer International Bond A	Long-Term Capital Appreciation Fund
PIMCO Real Return A	Income and capital preservation
PIMCO Total Return A	Income and capital preservation
Principal High Yield A	Income
Thornburg International Value I	Long-Term Growth Fund
Vanguard Dividend Growth Inv	Growth and income
Vanguard Health Care Inv	Income
Vanguard Wellesley Income Inv	Income

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 3 - Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustees for the Plan.

	2021	2020
Money market funds	\$ 5	\$ 5
Mutual funds	2,682,977	2,238,490
Notes receivable from participants	26,686	32,560
	<u>\$ 2,709,668</u>	<u>\$ 2,271,055</u>

The net appreciation (depreciation) in fair value of investments at quoted market prices, \$323,542 and \$183,739 for the years ended December 31, 2021 and 2020, respectively, was attributed to mutual fund investments.

Note 4 - Future of the Plan

Although it has not expressed any intent to do so, the Company has the right to amend or terminate the Plan at any time. Neither amendment nor termination of the Plan shall retroactively reduce the vested rights of participants or permit any part of the Plan assets to be diverted or used for any purpose other than for the exclusive benefit of the participants.

In the event of Plan termination, participants would become 100% vested in their employer contributions.

Note 5 - Federal Income Taxes

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated June 9, 1993, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by IRS. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 6 – Risk and Uncertainties

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

Note 7 – Related Party Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons. Certain plan investments are shares of mutual funds and a common trust fund managed by an affiliate of Nationwide Financial (Nationwide). Nationwide is the trustee as defined by the Plan and therefore, these transactions qualify as party-in-interest. All of these, party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Investments managed by Nationwide totaled \$98,523 and \$77,355 in 2021 and 2020, respectively. Certain employees of the Company provide administrative services for the Plan and are not reimbursed for their services from the Plan. Certain other administrative expenses are paid by the Company on behalf of the Plan.

Participant loans qualify as party in interest transactions.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Note 8 – Concentration

For the years ended December 31, 2021 and 2020, the Plan held two investments that represented 22% and 23%, respectively, of net assets available for benefits.

Note 9 - Change in Accounting Policy

Recently issued accounting pronouncements-The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2017-06, "Employee Benefit Plan Master Trust Reporting." ASU 2017-06 clarify presentation requirements for a plan's interest in a master trust and require more detailed disclosures of the plan's interest in the master trust. The amendments also eliminate a redundancy relating to 401(h) account disclosure. ASU 2017-06 is effective for fiscal years beginning on or after December 15, 2018. The Plan adopted the provisions of ASU 2017-06 for the fiscal year beginning January 1, 2019 and noted it had not material impact to the financial statements.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 9 - Change in Accounting Policy – Continued

Additionally, the FASB issued ASU 2018-13 “Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement.” ASU 2018-13 simplifies disclosures and reporting on investments valued at net asset value as a practical expedient. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019. The Plan adopted the provisions of ASU 2018-13 for the fiscal year beginning January 1, 2020. The adoption had no material effect on the financial statements.

Note 10 – COVID-19

During March 2020, the state and federal government issued stay at home and social distancing recommendations to combat the COVID-19 global pandemic. The Plan Sponsor has made operational modifications to comply with the above recommendations, but continues to offer its services as of the audit report date. The investment markets have rebounded after an initial downturn and there have been no lasting negative effects as of the report date. We are unable to project what other effects this pandemic will have in the future.

Note 11 - Subsequent Events

Management has reviewed all events subsequent to December 31, 2021, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through October 14, 2022, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no other subsequent events occurred that require recognition or additional disclosure in the financial statements.

Note 12 – Reconciliation to Form 5500

The following reconciles net assets available for plan benefits per the financial statements at December 31, 2021 and 2020, to Form 5500:

	<u>2021</u>	<u>2020</u>
Net assets available for plan benefits, as reported in financial statements	\$2,716,478	\$2,276,895
Plus: due from participants	-	-
Net assets available for plan benefits per 5500	<u><u>\$2,716,478</u></u>	<u><u>\$2,276,895</u></u>

SUPPLEMENTARY INFORMATION

BD's MONGOLIAN BBQ PROFIT SHARING & 401(k) PLAN

SCHEDULE H, LINE 41 - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 31, 2021

[a]	[b]	[c]	[d]	[e]
Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
* Nationwide Government Money Market Fund	Mutual Fund Shares	1	\$	5
Mutual Funds:				
PIMCO Total Return Fund Class A	Mutual Fund Shares	1		67
Calamos Growth Fund Class A	Mutual Fund Shares	1		491
* Nationwide Investor Destinations Moderately	Mutual Fund Shares	1		904
Principal High Yield Fund Class A	Mutual Fund Shares	1		1,891
Vanguard 500 Index Fund Admiral Shares	Mutual Fund Shares	1		2,437
JPMorgan Mid Cap Growth Fund Class A	Mutual Fund Shares	1		2,343
Fidelity Advisor Freedom 2050 Fund Class A	Mutual Fund Shares	1		3,647
Invesco Dividend Income Fund Class A	Mutual Fund Shares	1		5,563
American Funds Washington Mutual Investor	Mutual Fund Shares	1		8,223
American Funds The Bond Fund of America C	Mutual Fund Shares	1		7,785
PIMCO Real Return Fund Class A	Mutual Fund Shares	1		12,597
American Funds AMCAP Fund Class R-6	Mutual Fund Shares	1		24,463
Vanguard Dividend Growth Fund Investor Sh	Mutual Fund Shares	1		21,208
American Funds American Balanced Fund Cl	Mutual Fund Shares	1		22,288
Invesco International Bond Fund Class A	Mutual Fund Shares	1		12,759
Davis New York Venture Fund Class A	Mutual Fund Shares	1		19,444
Janus Henderson Mid Cap Value Fund Class	Mutual Fund Shares	1		22,385
* Nationwide Investor Destinations Moderately	Mutual Fund Shares	1		31,441
* Nationwide Investor Destinations Aggressive F	Mutual Fund Shares	1		27,447
* Nationwide Investor Destinations Moderate Fu	Mutual Fund Shares	1		36,726
JPMorgan Mid Cap Value Fund Class A	Mutual Fund Shares	1		33,659
DWS RREEF Global Infrastructure Fund - Cla	Mutual Fund Shares	1		44,511
American Century Small Company Fund A Cl	Mutual Fund Shares	1		49,154
Diamond Hill Small Cap Fund Class A	Mutual Fund Shares	1		59,122
Lord Abbett Bond Debenture Fund Class A	Mutual Fund Shares	1		61,092
Invesco Oppenheimer Developing Markets Fu	Mutual Fund Shares	1		57,714
American Funds EuroPacific Growth Fund Cl	Mutual Fund Shares	1		67,304
JPMorgan Small Cap Equity Fund Class A	Mutual Fund Shares	1		98,910
LrdAbt SmCap Val A	Mutual Fund Shares	1		102,786
American Funds The Growth Fund of America	Mutual Fund Shares	1		102,325
Lord Abbett Short Duration Income Fund Clas	Mutual Fund Shares	1		99,247
Janus Henderson Balanced Fund Class S	Mutual Fund Shares	1		120,646
Vanguard Health Care Fund Investor Shares	Mutual Fund Shares	1		140,562
Vanguard Wellesley Income Fund Investor Sh	Mutual Fund Shares	1		170,902
American Funds American Mutual Fund Clas	Mutual Fund Shares	1		190,591
American Funds Capital Income Builder Clas	Mutual Fund Shares	1		177,958
American Funds Fundamental Investors Clas	Mutual Fund Shares	1		249,000
American Funds The Income Fund of America	Mutual Fund Shares	1		274,241
American Funds Capital World Growth and Ir	Mutual Fund Shares	1		325,952
Total Mutual Funds		N/A		2,689,785
Total Investments		\$ N/A		\$ 2,689,790
* Notes Receivable From Participants	4.50 to 6.25%	2	\$	26,686
Employer Identification Number:	31-4365655			
Plan Number:	001			

Column (a) - * Indicates Party in Interest

Column (b) - **1**; Amounts are excluded in accordance with IRS Form 5500 instructions, Schedule H line 4i, as all assets are participant directed.

Column (b) - **2**; Cost of participant loans is \$0 as indicated in the instructions to the IRS Form 5500.

Note: This schedule is based on information which has been certified as complete and accurate by Nationwide Financial, the trustee of the Plan.

**BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020**



Independent Auditors' Report

To the Board of Trustees
BD's Mongolian BBQ
Profit Sharing & 401(k) Plan
New Albany, Ohio

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

We have performed audits of the financial statements of BD's Mongolian BBQ Profit Sharing & 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section

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

Basis for Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

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

Other Matter — 2021 Supplemental Schedules Required by ERISA

The supplemental schedule of Assets Held for Investment Purposes as of 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

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

Auditor's Report on the 2020 Financial Statements

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

HHH CPA Group, LLC

HHH CPA GROUP, LLC
Columbus, Ohio

October 14, 2022

**BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2021 AND 2020

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Money market funds	\$ 5	\$ 5
Mutual funds	<u>2,682,977</u>	<u>2,238,490</u>
Total investments	2,682,982	2,238,495
Notes receivable from participants	26,686	32,560
Contributions receivable - employee	3,860	3,010
Contributions receivable - employer	<u>2,950</u>	<u>2,830</u>
Total assets	2,716,478	2,276,895
 <u>LIABILITIES</u>		
Deferral overpayment	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
Net assets available for plan benefits	\$ <u><u>2,716,478</u></u>	\$ <u><u>2,276,895</u></u>
 Amounts allocated to accounts of persons who have withdrawn from participation in the Plan's earnings and operations		
	\$ <u><u>290,235</u></u>	\$ <u><u>265,863</u></u>

The accompanying notes are an integral part of these financial statements.

**BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN**

STATEMENTS CHANGES IN OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Additions to net assets attributable to:		
Investment income:		
Net appreciation(depreciation) in fair value of investments at quoted market prices	\$ 323,542	\$ 183,739
Interest and dividends	<u>-</u>	<u>-</u>
Total investment income	323,542	183,739
Interest from participant notes:	278	439
Contributions:		
Employee contributions	79,062	72,306
Employer contributions	36,701	23,113
Rollover contributions	<u>-</u>	<u>-</u>
Total contributions	<u>115,763</u>	<u>95,419</u>
Total additions to net assets	439,583	279,597
Deductions from net assets attributable to:		
Benefit payments	<u>-</u>	<u>683</u>
Total deductions from net assets	<u>-</u>	<u>683</u>
Net increase (decrease) in net assets	439,583	278,914
Net assets available for plan benefits:		
Beginning of year	<u>2,276,895</u>	<u>1,997,981</u>
End of year	\$ <u><u>2,716,478</u></u>	\$ <u><u>2,276,895</u></u>

The accompanying notes are an integral part of these financial statements.

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 1 - Description of Plan

The following description of the BD's Mongolian BBQ (the Company) Profit Sharing & 401(k) 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 401(k) plan covering substantially all employees of the Company who have completed 6 consecutive months of service during which 500 hours have been worked and are age 20.5 or older. If the above stated hours are not completed within the specified time period, employees are subject to a one year of service requirement and must be credited with 1000 hours during the 12 month period. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA).

Contributions - Plan participants' total deferrals in any taxable year may not exceed a dollar limit, which is set by law at \$19,500, with a \$6,500 catch-up for participants 50 years and over in 2021 and 2020. Each year, participants may contribute up to 100% of pretax annual compensation as defined in the Plan agreement and as allowable by law. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company makes a Safe Harbor Matching Contribution in an amount equal to 100% of the employee elective deferrals that do not exceed 3% of their compensation and 50% of the amount of the electives deferrals that exceed 3% of compensation but that do not exceed 5% of compensation. At the option of the Company, a matching contribution equal to a uniform percentage of each participant's contribution to the Plan may be made. This is not to exceed 4% of eligible compensation. The Company may also make a discretionary contribution to the Plan at the option of management. During the years ended December 31, 2021 and 2020, no matching or discretionary contributions were made by the Company. The Company may also make Qualified Non-Elective Employer Contributions (QNEC). Contributions are subject to certain limitations.

Participant Accounts - Each participants' account will be credited with (a) their salary deferrals, (b) Company matching contributions, if any, (c) earnings on directed investments, and (d) forfeitures of terminated participant's non-vested accounts. Forfeitures will reduce the required matching contribution of the Company. Company matching contributions will be allocated in the same manner as participant salary deferrals. Allocations of Company discretionary contributions and forfeitures are based upon the participant's eligible compensation for the Plan year, relative to the total of all participants' eligible compensation for the Plan year.

Forfeitures - Forfeitures are created when participants terminate employment prior to becoming fully vested in the Plan contribution portion of their accounts. Such forfeitures are first used to reduce the Plan's contributions to the Plan. Any remaining forfeitures may be used to pay administrative expenses of the Plan. At December 31, 2021 and 2020 there were no forfeited non-vested accounts. As a result, employer contributions were not reduced by forfeited nonvested accounts in 2021 and 2020.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 1 - Description of Plan— Continued

Vesting - The participant is always 100 percent vested in their salary deferral contributions. They are also 100% vested in QNEC and Safe-Harbor Contributions made by the Company. Vesting in other Company contributions, plus actual earnings, is based on continuous years of service according to the following vesting schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1	0%
2	0%
3	100%

A participant is also 100 percent vested upon death or becoming disabled.

Investment options – Upon enrollment in the Plan, a participant may direct employee contributions in a variety of investment choices as more fully described in the Plan's literature. Participants may change their investment options at any time.

Administrative expenses - The Company elects to pay the administrative expenses of the Plan and the fees and retainers of the Plan's custodian, accountant, legal counsel, investment managers, administrator, and other specialists, except expenses related directly to the investments of the Plan. Should the Company elect not to pay all or part of such expenses, the custodian would then pay these expenses from Plan Assets.

Distribution of Participants' Accounts - The following schedule reflects the options available to the Administrative Committee relative to distribution of participants' accounts:

- Upon termination of services (other than retirement, disability or death), the distribution of the participant's account will normally be deferred until the next valuation date. The distribution will be made in a lump sum. If the value of the participant's account is \$1,000 or less, the account balance will be distributed as cash if another option is not chosen by the participant within a reasonable time after separation of service.
- Upon death, the participant's account will be distributed to their beneficiary in a single lump-sum, or the beneficiary may elect to receive the distribution from the Plan in the form of an annuity and the installments cannot be over a period more than the beneficiaries life expectancy; and
- Upon retirement, the distribution of the participant's account may be made in a lump sum or in equal annual installments over a period not to exceed the participant's life expectancy.
- In-service withdrawals, including hardship withdrawals, may be available as defined by the Plan document.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 1 - Description of Plan— Continued

Participant notes – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant notes receivable fund. Loan terms range from 1 to 5 years or up to 10 years for the purchase of a primary residence. The loans are collateralized by the balance in the participant's account and bear interest at a rate commensurate with current fixed rates charged by institutions in the business of lending money for similar types of loans. The interest rate on current loans outstanding ranges from 5.25 Percent to 6.0 percent. Principal and interest are paid ratably through payroll deductions.

Note 2 - Accounting Policies

Basis of Accounting

The financial statements of the plan are prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure 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 normally would receive if they were to initiate permitted transactions under the terms of the plan.

Management's Estimates

The preparation of financial statements in conformity with generally accepted accounting principles of the United States of America requires the use of management's estimates. Actual results may differ from the estimates.

Investment Valuation and Income Recognition

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

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

(Continued)

BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN
NOTES TO THE FINANCIALS STATEMENTS

Note 2 - Accounting Policies— Continued

Benefit Payments

Benefit payments are recorded when paid.

Operating Expenses

Certain expenses of maintaining the Plan are paid by the Company and are therefore excluded from these financial statements. Investment-related expenses are included in net appreciation in fair value of investments. Fees for the administration of notes receivable from participants are included in administrative expenses and charged directly to the participant's account.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2021, and 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Excess Contributions Payable

The Plan satisfies the requirements of Section 401(k) of the Internal Revenue Code (IRC). In order to effect this purpose of the Plan, certain tests are performed with respect to each plan year to determine whether the Plan can be expected to satisfy the applicable nondiscrimination requirements. If it is determined that excess contributions exist, one of the following two actions must be taken in order to assure qualification of the Plan:

1. Prior to the end of the plan year, the Plan will refuse to accept, on an equitable basis, additional contributions from participants who are highly compensated employees.
2. The Plan will refund, within two and one-half months following each plan year, excess contributions and earnings thereon.

Fair Value Measurements

FASB ASC 820, Fair Value Measurement, provides the 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 below:

- | | |
|---------|---|
| 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. |
|---------|---|

(Continued)

BD's MONGOLIAN BBQ**PROFIT SHARING & 401(k) PLAN****NOTES TO THE FINANCIALS STATEMENTS**Note 2 - Accounting Policies— ContinuedFair Value Measurements - Continued

- 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.

Mutual funds: Valued at the net asset value ("NAV") of shares held by the Organization at year end. These investments use Level 1 inputs.

Money Market funds: The carrying amount approximates fair value because the instruments are liquid in nature. This investment uses Level 2 inputs.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	<u>2021</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market funds		5	-	5	-
Mutual funds		2,682,977	2,682,977	-	-
		<u>2,682,982</u>	<u>2,682,977</u>	<u>5</u>	<u>-</u>
	<u>2020</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market funds		5	-	5	-
Mutual funds		2,238,490	2,238,490	-	-
		<u>2,238,495</u>	<u>2,238,490</u>	<u>5</u>	<u>-</u>

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 2 - Accounting Policies— Continued

Fair Value Measurements - Continued

The management strategies for the separate accounts are as follows:

<u>Fund Name</u>	<u>Fund Strategy</u>
American Century Small Company A	Income
American Fund AMCPA R6	Income
American Fund American Balanced R6	Short-Term Growth Fund
American Fund American Mutual R6	Long-Term Capital Appreciation Fund
American Fund Capital Income Bldr R6	Income
American Fund Capital World Gr & Inc R6	Growth and income
American Fund Europacific Growth R6	Long-Term Growth Fund
American Fund Income Fund of Amer R6	Income and capital preservation
American Fund Invmt Co of Amer R6	Long-Term Growth Fund
American Fund Washington Mutual R3	Long-Term Growth Fund
American Funds Bond Fund of Amer R3	Long-Term Capital Appreciation Fund
American Funds Fundamental Invs R6	Short-Term Growth Fund
American Funds Growth Fund of Amer R6	Capital Appreciation Fund
Calamos Growth A	Long-Term Growth Fund
Davis NY Venture A	Long-Term Growth Fund
Diamond Hill Small Cap A	Income and capital preservation
DWS RREEF Global Infrastructure A	Small-Cap Blend Fund
Fidelity Advisor Freedom 2030 A	Target Date Fund
Fidelity Advisor Freedom 2050	Target Date Fund
Fidelity Advisor Freedom 2055 A	Target Date Fund
Jabil Inc.	Long-Term Growth Fund
Janus Henderson Mid Cap Value I	Long-Term Growth Fund
JPMorgan Mid Cap Growth A	Mid-Cap Value Fund
JPMorgan Mid Cap Value A	Mid-Cap Value Fund
JPMorgan Small Cap Equity A	Small-Cap Value Fund
Lord Abbett Bond-Debenture A	Long-Term Growth Fund
Lord Abbett Short Duration Income A	Income
Lord Abbett Small Cap Value A	Small-Cap Value Fund
Nationwide Government Money Market Fund Clas	Income and capital preservation
Nationwide Inv Dest Agrsv Svc	Growth and income
Nationwide Inv Dest Cnsrv Svc	Capital Appreciation Fund
Nationwide Inv Dest Mod Agrsv Svc	Capital Appreciation Fund
Nationwide Inv Dest Mod Cnsrv Svc	Long-Term Capital Appreciation Fund
Nationwide Inv Dest Mod Svc	Long-Term Capital Appreciation Fund
Oppenheimer Developing Markets A	Short-Term Growth Fund
Oppenheimer Equity Income A	Income
Oppenheimer International Bond A	Long-Term Capital Appreciation Fund
PIMCO Real Return A	Income and capital preservation
PIMCO Total Return A	Income and capital preservation
Principal High Yield A	Income
Thornburg International Value I	Long-Term Growth Fund
Vanguard Dividend Growth Inv	Growth and income
Vanguard Health Care Inv	Income
Vanguard Wellesley Income Inv	Income

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 3 - Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustees for the Plan.

	2021	2020
Money market funds	\$ 5	\$ 5
Mutual funds	2,682,977	2,238,490
Notes receivable from participants	26,686	32,560
	<u>\$ 2,709,668</u>	<u>\$ 2,271,055</u>

The net appreciation (depreciation) in fair value of investments at quoted market prices, \$323,542 and \$183,739 for the years ended December 31, 2021 and 2020, respectively, was attributed to mutual fund investments.

Note 4 - Future of the Plan

Although it has not expressed any intent to do so, the Company has the right to amend or terminate the Plan at any time. Neither amendment nor termination of the Plan shall retroactively reduce the vested rights of participants or permit any part of the Plan assets to be diverted or used for any purpose other than for the exclusive benefit of the participants.

In the event of Plan termination, participants would become 100% vested in their employer contributions.

Note 5 - Federal Income Taxes

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated June 9, 1993, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by IRS. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 6 – Risk and Uncertainties

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

Note 7 – Related Party Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons. Certain plan investments are shares of mutual funds and a common trust fund managed by an affiliate of Nationwide Financial (Nationwide). Nationwide is the trustee as defined by the Plan and therefore, these transactions qualify as party-in-interest. All of these, party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Investments managed by Nationwide totaled \$98,523 and \$77,355 in 2021 and 2020, respectively. Certain employees of the Company provide administrative services for the Plan and are not reimbursed for their services from the Plan. Certain other administrative expenses are paid by the Company on behalf of the Plan.

Participant loans qualify as party in interest transactions.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Note 8 – Concentration

For the years ended December 31, 2021 and 2020, the Plan held two investments that represented 22% and 23%, respectively, of net assets available for benefits.

Note 9 - Change in Accounting Policy

Recently issued accounting pronouncements-The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2017-06, "Employee Benefit Plan Master Trust Reporting." ASU 2017-06 clarify presentation requirements for a plan's interest in a master trust and require more detailed disclosures of the plan's interest in the master trust. The amendments also eliminate a redundancy relating to 401(h) account disclosure. ASU 2017-06 is effective for fiscal years beginning on or after December 15, 2018. The Plan adopted the provisions of ASU 2017-06 for the fiscal year beginning January 1, 2019 and noted it had not material impact to the financial statements.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 9 - Change in Accounting Policy – Continued

Additionally, the FASB issued ASU 2018-13 “Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement.” ASU 2018-13 simplifies disclosures and reporting on investments valued at net asset value as a practical expedient. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019. The Plan adopted the provisions of ASU 2018-13 for the fiscal year beginning January 1, 2020. The adoption had no material effect on the financial statements.

Note 10 – COVID-19

During March 2020, the state and federal government issued stay at home and social distancing recommendations to combat the COVID-19 global pandemic. The Plan Sponsor has made operational modifications to comply with the above recommendations, but continues to offer its services as of the audit report date. The investment markets have rebounded after an initial downturn and there have been no lasting negative effects as of the report date. We are unable to project what other effects this pandemic will have in the future.

Note 11 - Subsequent Events

Management has reviewed all events subsequent to December 31, 2021, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through October 14, 2022, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no other subsequent events occurred that require recognition or additional disclosure in the financial statements.

Note 12 – Reconciliation to Form 5500

The following reconciles net assets available for plan benefits per the financial statements at December 31, 2021 and 2020, to Form 5500:

	<u>2021</u>	<u>2020</u>
Net assets available for plan benefits, as reported in financial statements	\$2,716,478	\$2,276,895
Plus: due from participants	-	-
Net assets available for plan benefits per 5500	<u>\$2,716,478</u>	<u>\$2,276,895</u>

SUPPLEMENTARY INFORMATION

BD's MONGOLIAN BBQ PROFIT SHARING & 401(k) PLAN

SCHEDULE H, LINE 41 - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 31, 2021

[a]	[b]	[c] Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	[d] Cost	[e] Current Value
Identity of Issuer, Borrower, Lessor or Similar Party				
* Nationwide Government Money Market Fund		Mutual Fund Shares	1	\$ 5
Mutual Funds:				
PIMCO Total Return Fund Class A		Mutual Fund Shares	1	67
Calamos Growth Fund Class A		Mutual Fund Shares	1	491
* Nationwide Investor Destinations Moderately		Mutual Fund Shares	1	904
Principal High Yield Fund Class A		Mutual Fund Shares	1	1,891
Vanguard 500 Index Fund Admiral Shares		Mutual Fund Shares	1	2,437
JPMorgan Mid Cap Growth Fund Class A		Mutual Fund Shares	1	2,343
Fidelity Advisor Freedom 2050 Fund Class A		Mutual Fund Shares	1	3,647
Invesco Dividend Income Fund Class A		Mutual Fund Shares	1	5,563
American Funds Washington Mutual Investor		Mutual Fund Shares	1	8,223
American Funds The Bond Fund of America C		Mutual Fund Shares	1	7,785
PIMCO Real Return Fund Class A		Mutual Fund Shares	1	12,597
American Funds AMCAP Fund Class R-6		Mutual Fund Shares	1	24,463
Vanguard Dividend Growth Fund Investor Sh		Mutual Fund Shares	1	21,208
American Funds American Balanced Fund Cl		Mutual Fund Shares	1	22,288
Invesco International Bond Fund Class A		Mutual Fund Shares	1	12,759
Davis New York Venture Fund Class A		Mutual Fund Shares	1	19,444
Janus Henderson Mid Cap Value Fund Class		Mutual Fund Shares	1	22,385
* Nationwide Investor Destinations Moderately		Mutual Fund Shares	1	31,441
* Nationwide Investor Destinations Aggressive F		Mutual Fund Shares	1	27,447
* Nationwide Investor Destinations Moderate Fu		Mutual Fund Shares	1	36,726
JPMorgan Mid Cap Value Fund Class A		Mutual Fund Shares	1	33,659
DWS RREEF Global Infrastructure Fund - Cla		Mutual Fund Shares	1	44,511
American Century Small Company Fund A Cl		Mutual Fund Shares	1	49,154
Diamond Hill Small Cap Fund Class A		Mutual Fund Shares	1	59,122
Lord Abnett Bond Debenture Fund Class A		Mutual Fund Shares	1	61,092
Invesco Oppenheimer Developing Markets Fu		Mutual Fund Shares	1	57,714
American Funds EuroPacific Growth Fund Cl		Mutual Fund Shares	1	67,304
JPMorgan Small Cap Equity Fund Class A		Mutual Fund Shares	1	98,910
LrdAbt SmCap Val A		Mutual Fund Shares	1	102,786
American Funds The Growth Fund of America		Mutual Fund Shares	1	102,325
Lord Abnett Short Duration Income Fund Clas		Mutual Fund Shares	1	99,247
Janus Henderson Balanced Fund Class S		Mutual Fund Shares	1	120,646
Vanguard Health Care Fund Investor Shares		Mutual Fund Shares	1	140,562
Vanguard Wellesley Income Fund Investor Sh		Mutual Fund Shares	1	170,902
American Funds American Mutual Fund Clas		Mutual Fund Shares	1	190,591
American Funds Capital Income Builder Clas		Mutual Fund Shares	1	177,958
American Funds Fundamental Investors Clas		Mutual Fund Shares	1	249,000
American Funds The Income Fund of America		Mutual Fund Shares	1	274,241
American Funds Capital World Growth and Ir		Mutual Fund Shares	1	325,952
Total Mutual Funds			N/A	2,689,785
Total Investments			\$ N/A	\$ 2,689,790
* Notes Receivable From Participants		4.50 to 6.25%	2	\$ 26,686
Employer Identification Number:	31-4365655			
Plan Number:	001			

Column (a) - * Indicates Party in Interest

Column (b) - **1**; Amounts are excluded in accordance with IRS Form 5500 instructions, Schedule H line 4i, as all assets are participant directed.

Column (b) - **2**; Cost of participant loans is \$0 as indicated in the instructions to the IRS Form 5500.

Note: This schedule is based on information which has been certified as complete and accurate by Nationwide Financial, the trustee of the Plan.

**BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020**



Independent Auditors' Report

To the Board of Trustees
BD's Mongolian BBQ
Profit Sharing & 401(k) Plan
New Albany, Ohio

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

We have performed audits of the financial statements of BD's Mongolian BBQ Profit Sharing & 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section

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

Basis for Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

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

Other Matter — 2021 Supplemental Schedules Required by ERISA

The supplemental schedule of Assets Held for Investment Purposes as of 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

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

Auditor's Report on the 2020 Financial Statements

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

HHH CPA Group, LLC

HHH CPA GROUP, LLC
Columbus, Ohio

October 14, 2022

**BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2021 AND 2020

<u>ASSETS</u>	<u>2021</u>	<u>2020</u>
Money market funds	\$ 5	\$ 5
Mutual funds	<u>2,682,977</u>	<u>2,238,490</u>
Total investments	2,682,982	2,238,495
Notes receivable from participants	26,686	32,560
Contributions receivable - employee	3,860	3,010
Contributions receivable - employer	<u>2,950</u>	<u>2,830</u>
Total assets	2,716,478	2,276,895
 <u>LIABILITIES</u>		
Deferral overpayment	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
Net assets available for plan benefits	\$ <u><u>2,716,478</u></u>	\$ <u><u>2,276,895</u></u>
 Amounts allocated to accounts of persons who have withdrawn from participation in the Plan's earnings and operations		
	\$ <u><u>290,235</u></u>	\$ <u><u>265,863</u></u>

The accompanying notes are an integral part of these financial statements.

**BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN**

STATEMENTS CHANGES IN OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Additions to net assets attributable to:		
Investment income:		
Net appreciation(depreciation) in fair value of investments at quoted market prices	\$ 323,542	\$ 183,739
Interest and dividends	<u>-</u>	<u>-</u>
Total investment income	323,542	183,739
Interest from participant notes:	278	439
Contributions:		
Employee contributions	79,062	72,306
Employer contributions	36,701	23,113
Rollover contributions	<u>-</u>	<u>-</u>
Total contributions	<u>115,763</u>	<u>95,419</u>
Total additions to net assets	439,583	279,597
Deductions from net assets attributable to:		
Benefit payments	<u>-</u>	<u>683</u>
Total deductions from net assets	<u>-</u>	<u>683</u>
Net increase (decrease) in net assets	439,583	278,914
Net assets available for plan benefits:		
Beginning of year	<u>2,276,895</u>	<u>1,997,981</u>
End of year	\$ <u><u>2,716,478</u></u>	\$ <u><u>2,276,895</u></u>

The accompanying notes are an integral part of these financial statements.

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 1 - Description of Plan

The following description of the BD's Mongolian BBQ (the Company) Profit Sharing & 401(k) 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 401(k) plan covering substantially all employees of the Company who have completed 6 consecutive months of service during which 500 hours have been worked and are age 20.5 or older. If the above stated hours are not completed within the specified time period, employees are subject to a one year of service requirement and must be credited with 1000 hours during the 12 month period. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA).

Contributions - Plan participants' total deferrals in any taxable year may not exceed a dollar limit, which is set by law at \$19,500, with a \$6,500 catch-up for participants 50 years and over in 2021 and 2020. Each year, participants may contribute up to 100% of pretax annual compensation as defined in the Plan agreement and as allowable by law. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company makes a Safe Harbor Matching Contribution in an amount equal to 100% of the employee elective deferrals that do not exceed 3% of their compensation and 50% of the amount of the electives deferrals that exceed 3% of compensation but that do not exceed 5% of compensation. At the option of the Company, a matching contribution equal to a uniform percentage of each participant's contribution to the Plan may be made. This is not to exceed 4% of eligible compensation. The Company may also make a discretionary contribution to the Plan at the option of management. During the years ended December 31, 2021 and 2020, no matching or discretionary contributions were made by the Company. The Company may also make Qualified Non-Elective Employer Contributions (QNEC). Contributions are subject to certain limitations.

Participant Accounts - Each participants' account will be credited with (a) their salary deferrals, (b) Company matching contributions, if any, (c) earnings on directed investments, and (d) forfeitures of terminated participant's non-vested accounts. Forfeitures will reduce the required matching contribution of the Company. Company matching contributions will be allocated in the same manner as participant salary deferrals. Allocations of Company discretionary contributions and forfeitures are based upon the participant's eligible compensation for the Plan year, relative to the total of all participants' eligible compensation for the Plan year.

Forfeitures - Forfeitures are created when participants terminate employment prior to becoming fully vested in the Plan contribution portion of their accounts. Such forfeitures are first used to reduce the Plan's contributions to the Plan. Any remaining forfeitures may be used to pay administrative expenses of the Plan. At December 31, 2021 and 2020 there were no forfeited non-vested accounts. As a result, employer contributions were not reduced by forfeited nonvested accounts in 2021 and 2020.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 1 - Description of Plan— Continued

Vesting - The participant is always 100 percent vested in their salary deferral contributions. They are also 100% vested in QNEC and Safe-Harbor Contributions made by the Company. Vesting in other Company contributions, plus actual earnings, is based on continuous years of service according to the following vesting schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
1	0%
2	0%
3	100%

A participant is also 100 percent vested upon death or becoming disabled.

Investment options – Upon enrollment in the Plan, a participant may direct employee contributions in a variety of investment choices as more fully described in the Plan's literature. Participants may change their investment options at any time.

Administrative expenses - The Company elects to pay the administrative expenses of the Plan and the fees and retainers of the Plan's custodian, accountant, legal counsel, investment managers, administrator, and other specialists, except expenses related directly to the investments of the Plan. Should the Company elect not to pay all or part of such expenses, the custodian would then pay these expenses from Plan Assets.

Distribution of Participants' Accounts - The following schedule reflects the options available to the Administrative Committee relative to distribution of participants' accounts:

- Upon termination of services (other than retirement, disability or death), the distribution of the participant's account will normally be deferred until the next valuation date. The distribution will be made in a lump sum. If the value of the participant's account is \$1,000 or less, the account balance will be distributed as cash if another option is not chosen by the participant within a reasonable time after separation of service.
- Upon death, the participant's account will be distributed to their beneficiary in a single lump-sum, or the beneficiary may elect to receive the distribution from the Plan in the form of an annuity and the installments cannot be over a period more than the beneficiaries life expectancy; and
- Upon retirement, the distribution of the participant's account may be made in a lump sum or in equal annual installments over a period not to exceed the participant's life expectancy.
- In-service withdrawals, including hardship withdrawals, may be available as defined by the Plan document.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 1 - Description of Plan— Continued

Participant notes – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant notes receivable fund. Loan terms range from 1 to 5 years or up to 10 years for the purchase of a primary residence. The loans are collateralized by the balance in the participant's account and bear interest at a rate commensurate with current fixed rates charged by institutions in the business of lending money for similar types of loans. The interest rate on current loans outstanding ranges from 5.25 Percent to 6.0 percent. Principal and interest are paid ratably through payroll deductions.

Note 2 - Accounting Policies

Basis of Accounting

The financial statements of the plan are prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure 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 normally would receive if they were to initiate permitted transactions under the terms of the plan.

Management's Estimates

The preparation of financial statements in conformity with generally accepted accounting principles of the United States of America requires the use of management's estimates. Actual results may differ from the estimates.

Investment Valuation and Income Recognition

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

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

(Continued)

BD's MONGOLIAN BBQ
PROFIT SHARING & 401(k) PLAN
NOTES TO THE FINANCIALS STATEMENTS

Note 2 - Accounting Policies— Continued

Benefit Payments

Benefit payments are recorded when paid.

Operating Expenses

Certain expenses of maintaining the Plan are paid by the Company and are therefore excluded from these financial statements. Investment-related expenses are included in net appreciation in fair value of investments. Fees for the administration of notes receivable from participants are included in administrative expenses and charged directly to the participant's account.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2021, and 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Excess Contributions Payable

The Plan satisfies the requirements of Section 401(k) of the Internal Revenue Code (IRC). In order to effect this purpose of the Plan, certain tests are performed with respect to each plan year to determine whether the Plan can be expected to satisfy the applicable nondiscrimination requirements. If it is determined that excess contributions exist, one of the following two actions must be taken in order to assure qualification of the Plan:

1. Prior to the end of the plan year, the Plan will refuse to accept, on an equitable basis, additional contributions from participants who are highly compensated employees.
2. The Plan will refund, within two and one-half months following each plan year, excess contributions and earnings thereon.

Fair Value Measurements

FASB ASC 820, Fair Value Measurement, provides the 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 below:

- | | |
|---------|---|
| 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. |
|---------|---|

(Continued)

BD's MONGOLIAN BBQ**PROFIT SHARING & 401(k) PLAN****NOTES TO THE FINANCIALS STATEMENTS**Note 2 - Accounting Policies— ContinuedFair Value Measurements - Continued

- 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.

Mutual funds: Valued at the net asset value ("NAV") of shares held by the Organization at year end. These investments use Level 1 inputs.

Money Market funds: The carrying amount approximates fair value because the instruments are liquid in nature. This investment uses Level 2 inputs.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	<u>2021</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market funds		5	-	5	-
Mutual funds		2,682,977	2,682,977	-	-
		<u>2,682,982</u>	<u>2,682,977</u>	<u>5</u>	<u>-</u>
	<u>2020</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money market funds		5	-	5	-
Mutual funds		2,238,490	2,238,490	-	-
		<u>2,238,495</u>	<u>2,238,490</u>	<u>5</u>	<u>-</u>

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 2 - Accounting Policies— Continued

Fair Value Measurements - Continued

The management strategies for the separate accounts are as follows:

<u>Fund Name</u>	<u>Fund Strategy</u>
American Century Small Company A	Income
American Fund AMCPA R6	Income
American Fund American Balanced R6	Short-Term Growth Fund
American Fund American Mutual R6	Long-Term Capital Appreciation Fund
American Fund Capital Income Bldr R6	Income
American Fund Capital World Gr & Inc R6	Growth and income
American Fund Europacific Growth R6	Long-Term Growth Fund
American Fund Income Fund of Amer R6	Income and capital preservation
American Fund Invmt Co of Amer R6	Long-Term Growth Fund
American Fund Washington Mutual R3	Long-Term Growth Fund
American Funds Bond Fund of Amer R3	Long-Term Capital Appreciation Fund
American Funds Fundamental Invs R6	Short-Term Growth Fund
American Funds Growth Fund of Amer R6	Capital Appreciation Fund
Calamos Growth A	Long-Term Growth Fund
Davis NY Venture A	Long-Term Growth Fund
Diamond Hill Small Cap A	Income and capital preservation
DWS RREEF Global Infrastructure A	Small-Cap Blend Fund
Fidelity Advisor Freedom 2030 A	Target Date Fund
Fidelity Advisor Freedom 2050	Target Date Fund
Fidelity Advisor Freedom 2055 A	Target Date Fund
Jabil Inc.	Long-Term Growth Fund
Janus Henderson Mid Cap Value I	Long-Term Growth Fund
JPMorgan Mid Cap Growth A	Mid-Cap Value Fund
JPMorgan Mid Cap Value A	Mid-Cap Value Fund
JPMorgan Small Cap Equity A	Small-Cap Value Fund
Lord Abbett Bond-Debenture A	Long-Term Growth Fund
Lord Abbett Short Duration Income A	Income
Lord Abbett Small Cap Value A	Small-Cap Value Fund
Nationwide Government Money Market Fund Clas	Income and capital preservation
Nationwide Inv Dest Agrsv Svc	Growth and income
Nationwide Inv Dest Cnsrv Svc	Capital Appreciation Fund
Nationwide Inv Dest Mod Agrsv Svc	Capital Appreciation Fund
Nationwide Inv Dest Mod Cnsrv Svc	Long-Term Capital Appreciation Fund
Nationwide Inv Dest Mod Svc	Long-Term Capital Appreciation Fund
Oppenheimer Developing Markets A	Short-Term Growth Fund
Oppenheimer Equity Income A	Income
Oppenheimer International Bond A	Long-Term Capital Appreciation Fund
PIMCO Real Return A	Income and capital preservation
PIMCO Total Return A	Income and capital preservation
Principal High Yield A	Income
Thornburg International Value I	Long-Term Growth Fund
Vanguard Dividend Growth Inv	Growth and income
Vanguard Health Care Inv	Income
Vanguard Wellesley Income Inv	Income

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 3 - Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustees for the Plan.

	2021	2020
Money market funds	\$ 5	\$ 5
Mutual funds	2,682,977	2,238,490
Notes receivable from participants	26,686	32,560
	<u>\$ 2,709,668</u>	<u>\$ 2,271,055</u>

The net appreciation (depreciation) in fair value of investments at quoted market prices, \$323,542 and \$183,739 for the years ended December 31, 2021 and 2020, respectively, was attributed to mutual fund investments.

Note 4 - Future of the Plan

Although it has not expressed any intent to do so, the Company has the right to amend or terminate the Plan at any time. Neither amendment nor termination of the Plan shall retroactively reduce the vested rights of participants or permit any part of the Plan assets to be diverted or used for any purpose other than for the exclusive benefit of the participants.

In the event of Plan termination, participants would become 100% vested in their employer contributions.

Note 5 - Federal Income Taxes

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated June 9, 1993, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by IRS. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 6 – Risk and Uncertainties

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

Note 7 – Related Party Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons. Certain plan investments are shares of mutual funds and a common trust fund managed by an affiliate of Nationwide Financial (Nationwide). Nationwide is the trustee as defined by the Plan and therefore, these transactions qualify as party-in-interest. All of these, party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Investments managed by Nationwide totaled \$98,523 and \$77,355 in 2021 and 2020, respectively. Certain employees of the Company provide administrative services for the Plan and are not reimbursed for their services from the Plan. Certain other administrative expenses are paid by the Company on behalf of the Plan.

Participant loans qualify as party in interest transactions.

All of these party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Note 8 – Concentration

For the years ended December 31, 2021 and 2020, the Plan held two investments that represented 22% and 23%, respectively, of net assets available for benefits.

Note 9 - Change in Accounting Policy

Recently issued accounting pronouncements-The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2017-06, "Employee Benefit Plan Master Trust Reporting." ASU 2017-06 clarify presentation requirements for a plan's interest in a master trust and require more detailed disclosures of the plan's interest in the master trust. The amendments also eliminate a redundancy relating to 401(h) account disclosure. ASU 2017-06 is effective for fiscal years beginning on or after December 15, 2018. The Plan adopted the provisions of ASU 2017-06 for the fiscal year beginning January 1, 2019 and noted it had not material impact to the financial statements.

(Continued)

BD's MONGOLIAN BBQ

PROFIT SHARING & 401(k) PLAN

NOTES TO THE FINANCIALS STATEMENTS

Note 9 - Change in Accounting Policy – Continued

Additionally, the FASB issued ASU 2018-13 “Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement.” ASU 2018-13 simplifies disclosures and reporting on investments valued at net asset value as a practical expedient. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019. The Plan adopted the provisions of ASU 2018-13 for the fiscal year beginning January 1, 2020. The adoption had no material effect on the financial statements.

Note 10 – COVID-19

During March 2020, the state and federal government issued stay at home and social distancing recommendations to combat the COVID-19 global pandemic. The Plan Sponsor has made operational modifications to comply with the above recommendations, but continues to offer its services as of the audit report date. The investment markets have rebounded after an initial downturn and there have been no lasting negative effects as of the report date. We are unable to project what other effects this pandemic will have in the future.

Note 11 - Subsequent Events

Management has reviewed all events subsequent to December 31, 2021, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through October 14, 2022, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no other subsequent events occurred that require recognition or additional disclosure in the financial statements.

Note 12 – Reconciliation to Form 5500

The following reconciles net assets available for plan benefits per the financial statements at December 31, 2021 and 2020, to Form 5500:

	<u>2021</u>	<u>2020</u>
Net assets available for plan benefits, as reported in financial statements	\$2,716,478	\$2,276,895
Plus: due from participants	-	-
Net assets available for plan benefits per 5500	<u><u>\$2,716,478</u></u>	<u><u>\$2,276,895</u></u>

SUPPLEMENTARY INFORMATION

BD's MONGOLIAN BBQ PROFIT SHARING & 401(k) PLAN

SCHEDULE H, LINE 41 - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 31, 2021

[a]	[b]	[c] Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	[d] Cost	[e] Current Value
Identity of Issuer, Borrower, Lessor or Similar Party				
* Nationwide Government Money Market Fund		Mutual Fund Shares	1	\$ 5
Mutual Funds:				
PIMCO Total Return Fund Class A		Mutual Fund Shares	1	67
Calamos Growth Fund Class A		Mutual Fund Shares	1	491
* Nationwide Investor Destinations Moderately		Mutual Fund Shares	1	904
Principal High Yield Fund Class A		Mutual Fund Shares	1	1,891
Vanguard 500 Index Fund Admiral Shares		Mutual Fund Shares	1	2,437
JPMorgan Mid Cap Growth Fund Class A		Mutual Fund Shares	1	2,343
Fidelity Advisor Freedom 2050 Fund Class A		Mutual Fund Shares	1	3,647
Invesco Dividend Income Fund Class A		Mutual Fund Shares	1	5,563
American Funds Washington Mutual Investor		Mutual Fund Shares	1	8,223
American Funds The Bond Fund of America C		Mutual Fund Shares	1	7,785
PIMCO Real Return Fund Class A		Mutual Fund Shares	1	12,597
American Funds AMCAP Fund Class R-6		Mutual Fund Shares	1	24,463
Vanguard Dividend Growth Fund Investor Sh		Mutual Fund Shares	1	21,208
American Funds American Balanced Fund Cl		Mutual Fund Shares	1	22,288
Invesco International Bond Fund Class A		Mutual Fund Shares	1	12,759
Davis New York Venture Fund Class A		Mutual Fund Shares	1	19,444
Janus Henderson Mid Cap Value Fund Class		Mutual Fund Shares	1	22,385
* Nationwide Investor Destinations Moderately		Mutual Fund Shares	1	31,441
* Nationwide Investor Destinations Aggressive F		Mutual Fund Shares	1	27,447
* Nationwide Investor Destinations Moderate Fu		Mutual Fund Shares	1	36,726
JPMorgan Mid Cap Value Fund Class A		Mutual Fund Shares	1	33,659
DWS RREEF Global Infrastructure Fund - Cla		Mutual Fund Shares	1	44,511
American Century Small Company Fund A Cl		Mutual Fund Shares	1	49,154
Diamond Hill Small Cap Fund Class A		Mutual Fund Shares	1	59,122
Lord Abbett Bond Debenture Fund Class A		Mutual Fund Shares	1	61,092
Invesco Oppenheimer Developing Markets Fu		Mutual Fund Shares	1	57,714
American Funds EuroPacific Growth Fund Cl		Mutual Fund Shares	1	67,304
JPMorgan Small Cap Equity Fund Class A		Mutual Fund Shares	1	98,910
LrdAbt SmCap Val A		Mutual Fund Shares	1	102,786
American Funds The Growth Fund of America		Mutual Fund Shares	1	102,325
Lord Abbett Short Duration Income Fund Clas		Mutual Fund Shares	1	99,247
Janus Henderson Balanced Fund Class S		Mutual Fund Shares	1	120,646
Vanguard Health Care Fund Investor Shares		Mutual Fund Shares	1	140,562
Vanguard Wellesley Income Fund Investor Sh		Mutual Fund Shares	1	170,902
American Funds American Mutual Fund Clas		Mutual Fund Shares	1	190,591
American Funds Capital Income Builder Clas		Mutual Fund Shares	1	177,958
American Funds Fundamental Investors Clas		Mutual Fund Shares	1	249,000
American Funds The Income Fund of America		Mutual Fund Shares	1	274,241
American Funds Capital World Growth and Ir		Mutual Fund Shares	1	325,952
Total Mutual Funds			N/A	2,689,785
Total Investments			\$ N/A	\$ 2,689,790
* Notes Receivable From Participants		4.50 to 6.25%	2	\$ 26,686
Employer Identification Number:	31-4365655			
Plan Number:	001			

Column (a) - * Indicates Party in Interest

Column (b) - **1**; Amounts are excluded in accordance with IRS Form 5500 instructions, Schedule H line 4i, as all assets are participant directed.

Column (b) - **2**; Cost of participant loans is \$0 as indicated in the instructions to the IRS Form 5500.

Note: This schedule is based on information which has been certified as complete and accurate by Nationwide Financial, the trustee of the Plan.

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

Part II	Basic Plan Information—enter all requested information				
1a Name of plan BD's Mongolian BBQ Profit Sharing & 401(k) Plan	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/2005</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 01/01/2005	
1b Three-digit plan number (PN) ▶	001				
1c Effective date of plan 01/01/2005					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Spartan Mongo Management 7652 Sutton Place New Albany OH 43054	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) 34-1943008</td> </tr> <tr> <td>2c Plan Sponsor's telephone number (614) 855-0373</td> </tr> <tr> <td>2d Business code (see instructions) 722511</td> </tr> </table>	2b Employer Identification Number (EIN) 34-1943008	2c Plan Sponsor's telephone number (614) 855-0373	2d Business code (see instructions) 722511	
2b Employer Identification Number (EIN) 34-1943008					
2c Plan Sponsor's telephone number (614) 855-0373					
2d Business code (see instructions) 722511					

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

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

SIGN HERE			Ronda Hobart
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 270
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6a(1) 270 6a(2) 261 6b 0 6c 12 6d 273 6e 0 6f 273 6g 23 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____