

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>HILL & SMITH GROUP HOLDINGS, INC. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; padding: 5px; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2" style="padding: 5px;">1c Effective date of plan <u>10/01/1995</u></td> </tr> <tr> <td colspan="2" style="padding: 5px;">2b Employer Identification Number (EIN) <u>47-4129834</u></td> </tr> <tr> <td colspan="2" style="padding: 5px;">2c Plan Sponsor's telephone number <u>614-449-8281</u></td> </tr> <tr> <td colspan="2" style="padding: 5px;">2d Business code (see instructions) <u>332810</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>10/01/1995</u>		2b Employer Identification Number (EIN) <u>47-4129834</u>		2c Plan Sponsor's telephone number <u>614-449-8281</u>		2d Business code (see instructions) <u>332810</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
1c Effective date of plan <u>10/01/1995</u>											
2b Employer Identification Number (EIN) <u>47-4129834</u>											
2c Plan Sponsor's telephone number <u>614-449-8281</u>											
2d Business code (see instructions) <u>332810</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>HILL & SMITH GROUP HOLDINGS, INC.</u> <u>987 BUCKEYE PARK ROAD</u> <u>COLUMBUS, OH 43207</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.	10/17/2022	TAMARA KINSEY
	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
	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	1172
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)	1040
a(2) Total number of active participants at the end of the plan year		6a(2)	980
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	156
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1136
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	1136
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	863
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	57
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 2S 2T 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan HILL & SMITH GROUP HOLDINGS, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 HILL & SMITH GROUP HOLDINGS, INC.	D Employer Identification Number (EIN) 47-4129834

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

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	194-84024	863	01/01/2021	12/31/2021

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

(a) Total amount of commissions paid 10890	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
CAMBRIDGE INVESTMENT RESEARCH
1776 PLEASANT PLAIN RD
FAIRFIELD, IA 52556-8757

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
10890			3

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

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

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

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

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 6452094**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☒ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 4974098**c** Additions: (1) Contributions deposited during the year **7c(1)** 197387
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)** 92684
(4) Transferred from separate account..... **7c(4)** 2414834
(5) Other (specify below) **7c(5)** -610

▶ TRANSFER FROM OUTSIDE NW-PRINCIPAL

(6) Total additions **7c(6)** 2704295**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 7678393**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 1089598(2) Administration charge made by carrier..... **7e(2)** 1481(3) Transferred to separate account..... **7e(3)** 254406(4) Other (specify below) **7e(4)**(5) Total deductions **7e(5)** 1345485**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 6332908

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

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

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan HILL & SMITH GROUP HOLDINGS, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HILL & SMITH GROUP HOLDINGS, INC.	D Employer Identification Number (EIN) 47-4129834	

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	
CAMBRIDGE INVESTMENT RESEARCH	1776 PLEASANT PLAIN RD FAIRFIELD, IA 52556

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
TBS AGENCY, INC	1776 PLEASANT PLAIN RD FAIRFIELD, IA 52556

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 49 59 64 23 52 60 99 26 58 63	SERVICE PROVIDER	219728	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

LATITUDE SERVICE COMPANY, INC.

1500 NORTH OAK DRIVE
PLYMOUTH, IN 46563-3431

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 99 50 64	TPA	20713	Yes ☒ No ☐	Yes ☐ No ☒	26735	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
NATIONWIDE	15 49 52 64	0
(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.	
NATIONWIDE LIFE INSURANCE COMPANY ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	NET ROR ON GIC = GROSS ROR - ANNUITY RATE ADJ 01/01/2021 - 12/31/2021 : 1.72% = 2.42%-0.70%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
LATITUDE SERVICE COMPANY, INC.	49 64 99	26735
(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.	
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	ADMINISTRATIVE SERVICES FEE/OV	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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:	WINKEL GREEN & COMPANY LLP	b EIN:	31-4442423
c Position:	AUDITOR		
d Address:	3752 NORTH HIGH STREET COLUMBUS, OH 43214	e Telephone:	614-705-1852

Explanation: AUDITOR RESIGNED TO FOCUS ON TAX-RELATED PROJECTS

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>HILL & SMITH GROUP HOLDINGS, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HILL & SMITH GROUP HOLDINGS, INC.</u>	D Employer Identification Number (EIN) <u>47-4129834</u>	

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

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	279491	296234
(2) Participant contributions.....	1b(2)	2659	50658
(3) Other	1b(3)	0	1649
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	26360	8667
(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)	43479392	48356920
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	4974098	6332908
(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	48762000 55047036
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	48762000 55047036

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)	1054037
	(B) Participants	2a(1)(B)	2854361
	(C) Others (including rollovers).....	2a(1)(C)	337391
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	4245789
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)	741
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	741
(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)		6019574
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		10266104
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3740627	
(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)		3740627
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)	219728	
(4) Other.....	2i(4)	20713	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		240441
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3981068
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		6285036
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: PENSION ASSURANCE LLP

(2) EIN: 30-0840934

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?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

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

A Name of plan HILL & SMITH GROUP HOLDINGS, INC. 401(K) PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 HILL & SMITH GROUP HOLDINGS, INC.	D Employer Identification Number (EIN) 47-4129834

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 31-1592130		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

Part III	Amendments
----------	------------

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

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

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

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

14a

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

14b

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

14c

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

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

15a

b The corresponding number for the second preceding plan year

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

Hill & Smith Group Holdings Inc. 401(k) Plan

Financial Statements with Auditor's Report
As of December 31, 2021 and 2020

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Note: Schedules other than those listed above have been omitted because the information is otherwise disclosed, not applicable or is not required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

INDEPENDENT AUDITOR'S REPORT

To the plan administrator and participants of the
Hill & Smith Group Holdings Inc. 401(k) Plan:

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

We have performed an audit of the financial statements of Hill & Smith Group Holdings Inc. 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the Statement of Net Assets Available for Benefits as of December 31, 2021, the related Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2021, and the related notes to the financial statements (2021 Financial Statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section

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

Basis for Opinion on the 2021 Financial Statements

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of 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 Schedule H, line 4i—Schedule of Assets (Held at End of Year) as of December 31, 2021, is presented for the purpose of additional analysis and is not a required part of the financial statements but is 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, 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 schedule, other than the information in the supplemental schedule 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 schedule related to benefits provided under the plan and certified to by a qualified institution or assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Other Matter—Auditor's Report on the 2020 Financial Statements

The 2020 financial statements of the Plan were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the predecessor auditor not to perform, and they did not perform, any auditing procedures with respect to the information certified by a qualified institution. Their report dated October 15, 2021, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and, accordingly, they did not express an opinion on the financial statements and supplemental schedules, and (b) the form and content of the information included in the financial statements and supplemental schedules 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.

PENSION ASSURANCE LLP

Agoura Hills, California

October 17, 2022

Hill & Smith Group Holdings Inc. 401(k) Plan
Statements of Net Assets Available for Benefits
As of December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets:		
Investments, at fair value:		
Mutual funds	\$ 48,362,492	\$ 43,479,392
Investments, at contract value:		
Fully benefit-responsive investment contracts	6,332,908	4,974,098
Receivables:		
Participant contributions	50,658	2,659
Company contributions	290,662	279,491
Notes receivable from participants	8,667	26,360
	<u>349,987</u>	<u>308,510</u>
 Total assets	 <u>55,045,387</u>	 <u>48,762,000</u>
 Liabilities	 <u>-</u>	 <u>-</u>
 Net assets available for benefits	 <u>\$ 55,045,387</u>	 <u>\$ 48,762,000</u>

See accompanying notes.

Hill & Smith Group Holdings Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2021

Additions to net assets attributable to:

Contributions:

Participant	\$ 2,854,564
Company	1,056,093
Rollover	<u>337,391</u>
	4,248,048

Interest income on notes receivable from participants	741
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Investment income:

Net realized and unrealized appreciation in fair value of investments	6,015,666
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Total additions	<u>10,264,455</u>
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Deductions from net assets attributable to:

Benefits paid to participants	3,740,627
Plan expenses	<u>240,441</u>
Total deductions	<u>3,981,068</u>

Net increase	6,283,387
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Net assets available for benefits:

Beginning of year	<u>48,762,000</u>
End of year	<u><u>\$ 55,045,387</u></u>

See accompanying notes.

Hill & Smith Group Holdings Inc. 401(k) Plan

Notes to Financial Statements

For the Year Ended December 31, 2021

1. Plan Description

The following description of Hill & Smith Group Holdings Inc. 401(k) Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

a. General

The Plan, originally effective October 1, 1995, and restated January 1, 2019, is a defined contribution plan covering all employees of Hill & Smith Group Holdings Inc. (the Company) and related companies who have completed 500 hours of service within 6 consecutive months and attained the age of 21, excluding certain classes of employees as set forth in the plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

b. Contributions

Participants may contribute up to 100 percent of annual compensation in pre-tax or Roth deferrals, as defined in the plan document and allowed by law. Participants may also contribute amounts representing distributions from other qualified plans. The Plan permits catch-up contributions for participants who have attained age 50 by the end of the plan year. The Plan provides for automatic election of deferrals at a rate of 3 percent of compensation for all new participants, with annual automatic increases of 1 percent per year up to a maximum of 6 percent of compensation. Participants may affirmatively elect a different deferral percentage or elect not to defer into the Plan.

The Company matches 100 percent of participant deferrals up to 1 percent of compensation, plus 50 percent of participant deferrals on the next 5 percent of compensation, for a maximum of 3.5 percent of compensation under a safe harbor provision, as defined in the plan document. During 2021, company matching contributions allocated to participants' accounts totaled \$1,112,024, of which \$1,056,093 was contributed by the Company and \$55,931 was allocated from forfeitures.

c. Participant Accounts

Each participant's account is credited with the participant's contribution, allocations of the Company's contributions, if applicable, and the Plan's earnings and losses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their accounts into various investments offered by the Plan.

Hill & Smith Group Holdings Inc. 401(k) Plan

Notes to Financial Statements

For the Year Ended December 31, 2021

d. Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the company contribution portion of their accounts plus actual earnings thereon is based on years of credited service as follows:

Credited Service	Percent Vested
Less than 2 years	0%
2 years or more	100%

e. Distribution of Benefits

Upon termination of employment due to termination of service, death, disability, or retirement, participants may elect to receive the value of their vested account balance in a lump-sum distribution. In-service withdrawal options are available to participants under certain circumstances.

f. Forfeited Accounts

As of December 31, 2021 and 2020, forfeited non-vested accounts totaled \$5,572 and \$3,455, respectively. These accounts will be used to reduce future company contributions and pay plan expenses.

g. Notes Receivable from Participants

The Plan does not permit new participant loans. However, due to plan mergers in past years, there are participant loans in the Plan. Loans are secured by the balance in participants' accounts and bear interest from 4.25 to 4.50 percent. Principal and interest are paid ratably through payroll deductions.

2. Summary of Significant Accounting Policies

a. Basis of Accounting

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

b. Use of Estimates

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

Hill & Smith Group Holdings Inc. 401(k) Plan

Notes to Financial Statements

For the Year Ended December 31, 2021

c. Investment Valuation and Income Recognition

Except as noted below, investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Investments in fully benefit-responsive investment contracts are reported at contract value. Contract value, also referred to as book value, is equal to total contributions allocated to the investment, less withdrawals and expenses, plus accrued interest.

Purchases and sales of securities are recorded on a trade-date basis. Net realized and unrealized appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

d. Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. These are referred to as participant loans in the Form 5500 and related supplemental schedules. Delinquent loans are treated as distributions based upon the terms of the plan document.

e. Payment of Benefits

Benefits are recorded when paid.

f. Plan Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Plan expenses include fees for certain participant-initiated transactions that are charged directly to the account of the participant who incurred them. Investment related expenses are included in net realized and unrealized appreciation in fair value of investments.

g. Subsequent Events

The Plan has evaluated the subsequent events through October 17, 2022, the date the financial statements were available to be issued.

3. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

Hill & Smith Group Holdings Inc. 401(k) Plan

Notes to Financial Statements

For the Year Ended December 31, 2021

3. Risks and Uncertainties (Continued)

Additionally, on March 11, 2020, the World Health Organization recognized the spread of the coronavirus disease 2019 (COVID-19) as a pandemic. The impacts of the COVID-19 pandemic have been pervasive across the economy and created substantial volatility in financial markets. The situation continues to develop rapidly, and considerable uncertainty remains with respect to potential outcomes. On March 27, 2020, the "Coronavirus Aid, Relief, and Economic Security (CARES) Act" became law. The CARES Act contains various provisions impacting qualified retirement plans and their participants. These provisions may be adopted by plans immediately while implementing amendments at a later date. These provisions include relief from the 10 percent withdrawal penalty for participants under the age of 59.5 years for coronavirus-related distributions, as defined in the law, of up to \$100,000 per participant; higher limits on the amount of new loans participants may request and temporary relief from loan repayments on existing loans; and relief from required minimum distributions for retirement age participants. Some of these provisions have been adopted by the Plan. Where amendments to the Plan would be required, the CARES Act permits employers to formalize the amendments as late as the end of the first plan year beginning on or after January 1, 2022. All such amendments will be retroactively effective to March 27, 2020, or a later stated effective date.

4. Fair Value Measurement

Financial Accounting Standards Board (FASB) Accounting Standards Codification (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 as follows:

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Hill & Smith Group Holdings Inc. 401(k) Plan

Notes to Financial Statements

For the Year Ended December 31, 2021

4. Fair Value Measurement (Continued)

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2021 and 2020.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the United States Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021 and 2020.

Assets at Fair Value as of December 31, 2021

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 48,362,492	\$ -	\$ -	\$ 48,362,492
Investments, at fair value	\$ 48,362,492	\$ -	\$ -	\$ 48,362,492

Assets at Fair Value as of December 31, 2020

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 43,479,392	\$ -	\$ -	\$ 43,479,392
Investments, at fair value	\$ 43,479,392	\$ -	\$ -	\$ 43,479,392

5. Tax Exempt Status

The Company has adopted a volume submitter plan document that received a favorable opinion letter from the internal Revenue Service (IRS) dated March 31, 2014. The Plan administrator believes the Plan has been operated in accordance with the applicable provisions of the Internal Revenue Code (IRC). The Company routinely self-reviews the administration of the Plan and self corrects any compliance issues in accordance with the Employee Plan Compliance Resolution System. Accordingly, the plan administrator believes that the Plan is designed in accordance with the applicable sections of the IRC and, accordingly, is exempt from income taxes.

Hill & Smith Group Holdings Inc. 401(k) Plan

Notes to Financial Statements

For the Year Ended December 31, 2021

5. Tax Exempt Status (Continued)

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 the IRS or other applicable taxing authorities. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Certified Investment Information

Management has elected to have the audits of the Plan 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. Accordingly, Nationwide Trust Company FSB and Nationwide Life Insurance Company, the Custodian and Insurer of the Plan, respectively, have certified that the following investment information is complete and accurate:

- Fair value and contract value of Investments and the carrying amount of notes receivable from participants as reflected in the Statements of Net Assets Available for Benefits as of December 31, 2021 and 2020.
- Investment income and interest income on notes receivable from participants as reflected in the Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2021.
- Investment information as reflected in Note 4 to these financial statements.
- Investment information reflected in the Schedule H, line 4i—Schedule of Assets (Held at End of Year) as of December 31, 2021.

As permitted by ERISA Section 103(a)(3)(C), the audit need not extend to any statements or information related to the certified investment information.

7. Party-In-Interest Transactions

Nationwide Trust Company FSB and Nationwide Life Insurance Company are the Custodian and Insurer of the Plan, respectively, and hold and manage investments. Transactions with Nationwide Trust Company FSB and Nationwide Life Insurance Company are exempt party-in-interest transactions, as defined by ERISA.

8. Plan Termination

The Company has the right under the plan document to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Participants are always 100 percent vested in their accounts.

Hill & Smith Group Holdings Inc. 401(k) Plan

Notes to Financial Statements

For the Year Ended December 31, 2021

9. Investment Contract with Insurance Company

The Plan holds a fully benefit-responsive investment contract with the Insurer. The Insurer holds the contributions in their general account. The account is credited with earnings at declared interest rates and charged for participant withdrawals and administrative expenses. The investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by the Insurer, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The interest rates for the fully benefit-responsive investment contract with Nationwide Life Insurance Company are adjusted by the Insurer periodically based on market conditions and may not be less than zero percent. The contract has no maturity date and is not subject to surrender fees. If the Plan requests a total withdrawal of assets invested under the contract in connection with the termination of the contract, the issuer with the Plan may settle at an amount different from contract value.

10. Reconciliation to Form 5500

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

	<u>2021</u>	<u>2020</u>
Net assets available for benefits per the financial statements	\$ 55,045,387	\$ 48,762,000
Other receivables	<u>1,649</u>	<u>-</u>
Net assets available for benefits per the Form 5500	<u>\$ 55,047,036</u>	<u>\$ 48,762,000</u>

The following is a reconciliation of the change in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2021.

Net increase per the financial statements	\$ 6,283,387
Other receivables accrued in current year	<u>1,649</u>
Net increase per the Form 5500	<u>\$ 6,285,036</u>

Hill & Smith Group Holdings Inc. 401(k) Plan
EIN: 47-4129834 PLAN: 001
Schedule H, line 4i—Schedule of Assets (Held at End of Year)
As of December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
*	Nationwide Best of America - Fixed	Fully Benefit-Responsive Investment Contract	**	\$ 6,332,908
	American Century Value A	Mutual Fund	**	9,111
	Invesco Diversified Dividend Fund	Mutual Fund	**	219,903
	American Century Short Duration Inflation Protected Bond	Mutual Fund	**	11
	Alger Mid Cap Growth Institutional Fund	Mutual Fund	**	183
	American Beacon International Eq Adv	Mutual Fund	**	15,850
	American Funds Income Fund of America R3	Mutual Fund	**	116,471
	American Funds Growth Fund of America R3	Mutual Fund	**	34,802
	AMG River Road Mid Cap Value Fund N	Mutual Fund	**	80,609
	Baron Asset Fund	Mutual Fund	**	126,564
	JPMorgan Equity Income A	Mutual Fund	**	23
	EV Emerging Market Local Inc A	Mutual Fund	**	17,635
	Buffalo Discovery Fund	Mutual Fund	**	260,355
	BlackRock International Dividend Fund Investor A	Mutual Fund	**	1,265
	Oakmark Equity and Income Fund Investor Class	Mutual Fund	**	72,921
	Blackrock Mid-Cap Growth Equity Investor A	Mutual Fund	**	597,059
	Blackrock Total Return Investor A	Mutual Fund	**	597,724
	BlackRock Health Sciences Opportunities Investor A	Mutual Fund	**	9,017
	Baron Small Cap	Mutual Fund	**	34,224
	JPMorgan Small Cap Class A	Mutual Fund	**	11
	DFA Emerging Markets Core Equity Institutional	Mutual Fund	**	942,846
	DFA Global Real Estate Securities Institutional	Mutual Fund	**	10,333
	DFA Inflation-Protected Securites Institutional	Mutual Fund	**	83,759
	Calvert Income A	Mutual Fund	**	38,723
	Templeton Global Bond Fund	Mutual Fund	**	3
	PIMCO Diversified Income Institutional	Mutual Fund	**	342,788
	Federated Hermes Equity Income Fund Inc. A	Mutual Fund	**	64,402
	Nuveen High Yield Income Fund A	Mutual Fund	**	4
	American Century Mid Cap Value Fund A	Mutual Fund	**	835
*	Nationwide Geneva Small Cap Growth Fund A	Mutual Fund	**	793,005
*	Nationwide Diamond Hill Large Cap Concentrated R6	Mutual Fund	**	854
	BlackRock Strategic Income Opportunities Investor A	Mutual Fund	**	618,042
	Guggenheim Floating Rate Strategies A	Mutual Fund	**	26
	AB Global Bond I	Mutual Fund	**	679,083
	Columbia Select Large Cap Growth Institutional 2	Mutual Fund	**	949,153
	Diamond Hill Mid Cap Fund Class I	Mutual Fund	**	616,546
	CRM Mid Cap Value Investor	Mutual Fund	**	5,306
	Vanguard 500 Index Fund Admiral	Mutual Fund	**	244,955
	Vanguard Short-Term Bond Index Admiral	Mutual Fund	**	129,825
	Vanguard Total Bond Market Index Admiral	Mutual Fund	**	9,288
	Vanguard Total International Stock Index Admiral	Mutual Fund	**	5,555
	Vanguard Explorer Admiral	Mutual Fund	**	350,021
	Vanguard Mid-Cap Value Index Fund Admiral	Mutual Fund	**	421,181
	Vanguard Small Cap Value Index Fund Admiral	Mutual Fund	**	54,824
	Vanguard U.S. Growth Fund Admiral	Mutual Fund	**	78,508
	Principal Global Real Estate Securities Fund Institutional	Mutual Fund	**	411,635
	Vanguard Short-Term Corporate Bonx Index Admiral	Mutual Fund	**	198,945
*	Nationwide Investor Destinations Conservative Service	Mutual Fund	**	47,895
	Morgan Stanley Institutional Fund Inc. Global Opportunity	Mutual Fund	**	1,198,389

* Represents a party-in-interest as defined by ERISA

** Not applicable for participant-directed plans

Continued on next page

See independent auditor's report and accompanying notes.

Hill & Smith Group Holdings Inc. 401(k) Plan
EIN: 47-4129834 PLAN: 001
Schedule H, line 4i—Schedule of Assets (Held at End of Year)
As of December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	\$ Current Value
	DFA US Large Cap Value Institutional	Mutual Fund	**	1,278,368
	DFA US Targeted Value Institutional	Mutual Fund	**	342,040
	Janus Henderson Small Cap Value N	Mutual Fund	**	159,745
	Dodge & Cox International Stock Fund	Mutual Fund	**	1,341,814
	Cohen & Steers Real Estate Securities Fund Inc. Institutional	Mutual Fund	**	284,091
	Lord Abbett Floating Rate R4	Mutual Fund	**	3,258
	Principal Real Estate Securities Institutional	Mutual Fund	**	14,599
	Vanguard Consumer Staples Index Fund Admiral	Mutual Fund	**	1,160
*	Nationwide Investor Destinations Moderately Aggressive Service	Mutual Fund	**	21,124
*	Nationwide Destinations Moderate Conservative Service	Mutual Fund	**	6,808
	Cohen & Steers Preferred Securities & Income Fund	Mutual Fund	**	1,419
	Parnassus Mid Cap Institutional	Mutual Fund	**	125,262
	PGIM Total Return Bond R6	Mutual Fund	**	1,232,681
	DFA US Large Company Portfolio	Mutual Fund	**	22,442
	Delaware Ivy Mid Cap Income Opportunities Fund	Mutual Fund	**	223,623
	JPMorgan Equity Income R5	Mutual Fund	**	1,207,043
*	Nationwide Loomis All Cap Growth R6	Mutual Fund	**	1,047,998
	Vanguard Short-Term Inflation-Protected Index Admiral	Mutual Fund	**	1,081
	BlackRock High Yield Bond Portfolio Institutional	Mutual Fund	**	887,351
	Allspring Precious Metals Fund A	Mutual Fund	**	1,905
	Eaton Vance Worldwide Health Sciences A	Mutual Fund	**	16,181
	Eaton Vance Floating Rate A	Mutual Fund	**	10,290
	Fidelity 500 Index Fund	Mutual Fund	**	2,167,898
	Fidelity International Index Fund	Mutual Fund	**	1,448,430
	Fidelity US Bond Index Fund	Mutual Fund	**	1,546,459
	Federated Hermes Opportunistic High Yield Bond Services	Mutual Fund	**	6,615
	Federated Hermes Institutional High Yield Bond Institutional	Mutual Fund	**	534,947
	Fidelity Advisors Stock Selector Mid Cap A	Mutual Fund	**	95,939
	Goldman Sachs GQG Partners International Oppt R6	Mutual Fund	**	1,328,565
	abrdn Emerging Markets Sustainable Leaders Fund A	Mutual Fund	**	34,298
*	Nationwide Government Money Market Fund R6	Mutual Fund	**	1,871,363
	Goldman Sachs Growth Opportunity A	Mutual Fund	**	135,092
	Allspring Government Securities A	Mutual Fund	**	54,571
	Harbor International Growth Fund Investor	Mutual Fund	**	26,238
	Harbor International Fund Investor	Mutual Fund	**	18,878
	Hotchkis & Wiley Large Cap Value Fund A	Mutual Fund	**	138,403
	JPMorgan Small Cap Blend Fund Class A	Mutual Fund	**	56,573
	JPMorgan Small Cap Equity A	Mutual Fund	**	161,117
	JPMorgan Value Advantage A	Mutual Fund	**	396,282
	Loomis Sayles Strategic Income A	Mutual Fund	**	43
	MFS International Value Fund A	Mutual Fund	**	407,631
	MFS Value Fund A	Mutual Fund	**	75,594
	Metropolitan West Total Return Bond Fund	Mutual Fund	**	27,727
	Neuberger Berman Genesis Fund Trust Class	Mutual Fund	**	188,900
*	Nationwide Mid Cap Market Index R6	Mutual Fund	**	1,030,962
*	Nationwide Destination 2045 R	Mutual Fund	**	49,310
*	Nationwide Destination 2050 R	Mutual Fund	**	13,634
*	Nationwide S&P 500 Index Service	Mutual Fund	**	769,756
*	Nationwide Small Cap Index R6	Mutual Fund	**	625,445

* Represents a party-in-interest as defined by ERISA

** Not applicable for participant-directed plans

Continued on next page

See independent auditor's report and accompanying notes.

Hill & Smith Group Holdings Inc. 401(k) Plan
EIN: 47-4129834 PLAN: 001
Schedule H, line 4i—Schedule of Assets (Held at End of Year)
As of December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	\$ Current Value
*	Nationwide Destination Retirement R6	Mutual Fund	**	630,260
*	Nationwide Destination 2025 R6	Mutual Fund	**	1,256,621
*	Nationwide Destination 2030 R6	Mutual Fund	**	1,702,033
*	Nationwide Destination 2035 R6	Mutual Fund	**	1,367,920
*	Nationwide Destination 2040 R6	Mutual Fund	**	699,869
*	Nationwide Destination 2045 R6	Mutual Fund	**	644,284
*	Nationwide Destination 2050 Instl	Mutual Fund	**	848,685
	PGIM Total Return Bond A	Mutual Fund	**	17
	Principal MidCap Fund Institutional	Mutual Fund	**	25,890
	PIMCO CommodityRealReturn Strategy Fund A	Mutual Fund	**	406,015
	Invesco Developing Markets A	Mutual Fund	**	42,516
	Invesco Global A	Mutual Fund	**	665,352
	Virtus Duff & Phelps Real Estate Securities Fund A	Mutual Fund	**	5,392
	Invesco International Bond A	Mutual Fund	**	76,972
	Invesco International Growth A	Mutual Fund	**	36
	DWS CROCI Equity Dividend A	Mutual Fund	**	21,533
	DWS High Income Institutional	Mutual Fund	**	2,620
	PIMCO Low Duration A	Mutual Fund	**	3,244
	Virtus NFJ Dividend Value Fund A	Mutual Fund	**	5,074
	PGIM Jennison Natural Resources A	Mutual Fund	**	17,945
	Pioneer Strategic Income A	Mutual Fund	**	4,586
	PIMCO Real Return Institutional	Mutual Fund	**	1,074,055
	PIMCO Real Return A	Mutual Fund	**	312,330
	Invesco Main Street Mid Cap Fund A	Mutual Fund	**	103,460
	PGIM Global Real Estate A	Mutual Fund	**	20
	American Funds AMCAP R6	Mutual Fund	**	29,641
	American Funds Capital World Bond R6	Mutual Fund	**	1,598
	American Funds Growth Fund of America R6	Mutual Fund	**	2,036,484
	American Funds Income Fund of America R6	Mutual Fund	**	738,426
	American Funds American High Income Trust R6	Mutual Fund	**	2,629
	American Funds New World R6	Mutual Fund	**	440,388
	Victory RS Science and Technology Fund A	Mutual Fund	**	1,090
	American Funds Capital World Growth and Income R6	Mutual Fund	**	656,667
	Vitrus Ceredex Small Cap Value Equity I	Mutual Fund	**	21,396
	Templeton China World Fund A	Mutual Fund	**	26,644
	Franklin Mutual Shares A	Mutual Fund	**	5,604
	T. Rowe Price Blue Chip Growth R	Mutual Fund	**	42,680
	Invesco Comstock A	Mutual Fund	**	408,361
	Vanguard Dividend Growth Investor	Mutual Fund	**	1,047,464
	VanEck International Investors Gold A	Mutual Fund	**	49,509
	Vanguard Inflation-Protected Securities Investor	Mutual Fund	**	7,513
	Invesco Equity and Income A	Mutual Fund	**	3,585
	Vanguard Wellington Investor	Mutual Fund	**	127,749
	Vanguard Wellesley Income Investor	Mutual Fund	**	204,963
	Victory Sycamore Established Value A	Mutual Fund	**	440,495
	Allspring Discovery Large Cap Growth A	Mutual Fund	**	43,240
	Allspring Small Company Value A	Mutual Fund	**	80,262
	Janus Henderson Growth and Income S	Mutual Fund	**	97,955
				54,695,400
*	Participant Loans	Loans to participants, bearing interest from 4.25% to 4.50%	**	8,667
				\$ 54,704,067

* Represents a party-in-interest as defined by ERISA

** Not applicable for participant-directed plans

See independent auditor's report and accompanying notes.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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****Part I Annual Report Identification Information**

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

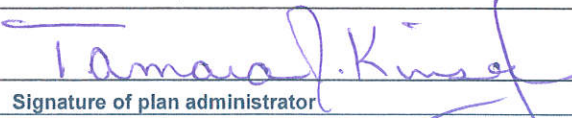
- A** This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
☒ a single-employer plan ☐ a DFE (specify) _____
- B** This return/report is: ☐ the first return/report ☐ 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 Hill & Smith Group Holdings, Inc. 401(k) Plan	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 10/01/1995
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) Hill & Smith Group Holdings, Inc. 987 Buckeye Park Road Columbus OH 43207	2b Employer Identification Number (EIN) 47-4129834 2c Plan Sponsor's telephone number 614-449-8281 2d Business code (see instructions) 332810

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

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

SIGN HERE		10-17-22	Tamara Kinsey
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 201209

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 1,172
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) 1,040
a(2) Total number of active participants at the end of the plan year		6a(2) 980
b Retired or separated participants receiving benefits.....		6b 0
c Other retired or separated participants entitled to future benefits		6c 156
d Subtotal. Add lines 6a(2), 6b, and 6c.....		6d 1,136
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e.....		6f 1,136
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 863
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 57
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 2S 2T 3D 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

Hill & Smith Group Holdings Inc. 401(k) Plan
EIN: 47-4129834 PLAN: 001
Schedule H, line 4i—Schedule of Assets (Held at End of Year)
As of December 31, 2021

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
*	Nationwide Best of America - Fixed	Fully Benefit-Responsive Investment Contract	**	\$ 6,332,908
	American Century Value A	Mutual Fund	**	9,111
	Invesco Diversified Dividend Fund	Mutual Fund	**	219,903
	American Century Short Duration Inflation Protected Bond	Mutual Fund	**	11
	Alger Mid Cap Growth Institutional Fund	Mutual Fund	**	183
	American Beacon International Eq Adv	Mutual Fund	**	15,850
	American Funds Income Fund of America R3	Mutual Fund	**	116,471
	American Funds Growth Fund of America R3	Mutual Fund	**	34,802
	AMG River Road Mid Cap Value Fund N	Mutual Fund	**	80,609
	Baron Asset Fund	Mutual Fund	**	126,564
	JPMorgan Equity Income A	Mutual Fund	**	23
	EV Emerging Market Local Inc A	Mutual Fund	**	17,635
	Buffalo Discovery Fund	Mutual Fund	**	260,355
	BlackRock International Dividend Fund Investor A	Mutual Fund	**	1,265
	Oakmark Equity and Income Fund Investor Class	Mutual Fund	**	72,921
	Blackrock Mid-Cap Growth Equity Investor A	Mutual Fund	**	597,059
	Blackrock Total Return Investor A	Mutual Fund	**	597,724
	BlackRock Health Sciences Opportunities Investor A	Mutual Fund	**	9,017
	Baron Small Cap	Mutual Fund	**	34,224
	JPMorgan Small Cap Class A	Mutual Fund	**	11
	DFA Emerging Markets Core Equity Institutional	Mutual Fund	**	942,846
	DFA Global Real Estate Securities Institutional	Mutual Fund	**	10,333
	DFA Inflation-Protected Securites Institutional	Mutual Fund	**	83,759
	Calvert Income A	Mutual Fund	**	38,723
	Templeton Global Bond Fund	Mutual Fund	**	3
	PIMCO Diversified Income Institutional	Mutual Fund	**	342,788
	Federated Hermes Equity Income Fund Inc. A	Mutual Fund	**	64,402
	Nuveen High Yield Income Fund A	Mutual Fund	**	4
	American Century Mid Cap Value Fund A	Mutual Fund	**	835
*	Nationwide Geneva Small Cap Growth Fund A	Mutual Fund	**	793,005
*	Nationwide Diamond Hill Large Cap Concentrated R6	Mutual Fund	**	854
	BlackRock Strategic Income Opportunities Investor A	Mutual Fund	**	618,042
	Guggenheim Floating Rate Strategies A	Mutual Fund	**	26
	AB Global Bond I	Mutual Fund	**	679,083
	Columbia Select Large Cap Growth Institutional 2	Mutual Fund	**	949,153
	Diamond Hill Mid Cap Fund Class I	Mutual Fund	**	616,546
	CRM Mid Cap Value Investor	Mutual Fund	**	5,306
	Vanguard 500 Index Fund Admiral	Mutual Fund	**	244,955
	Vanguard Short-Term Bond Index Admiral	Mutual Fund	**	129,825
	Vanguard Total Bond Market Index Admiral	Mutual Fund	**	9,288
	Vanguard Total International Stock Index Admiral	Mutual Fund	**	5,555
	Vanguard Explorer Admiral	Mutual Fund	**	350,021
	Vanguard Mid-Cap Value Index Fund Admiral	Mutual Fund	**	421,181
	Vanguard Small Cap Value Index Fund Admiral	Mutual Fund	**	54,824
	Vanguard U.S. Growth Fund Admiral	Mutual Fund	**	78,508
	Principal Global Real Estate Securities Fund Institutional	Mutual Fund	**	411,635
	Vanguard Short-Term Corporate Bonx Index Admiral	Mutual Fund	**	198,945
*	Nationwide Investor Destinations Conservative Service	Mutual Fund	**	47,895
	Morgan Stanley Institutional Fund Inc. Global Opportunity	Mutual Fund	**	1,198,389

* Represents a party-in-interest as defined by ERISA

** Not applicable for participant-directed plans

Continued on next page

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(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	\$ Current Value
	DFA US Large Cap Value Institutional	Mutual Fund	**	1,278,368
	DFA US Targeted Value Institutional	Mutual Fund	**	342,040
	Janus Henderson Small Cap Value N	Mutual Fund	**	159,745
	Dodge & Cox International Stock Fund	Mutual Fund	**	1,341,814
	Cohen & Steers Real Estate Securities Fund Inc. Institutional	Mutual Fund	**	284,091
	Lord Abbett Floating Rate R4	Mutual Fund	**	3,258
	Principal Real Estate Securities Institutional	Mutual Fund	**	14,599
	Vanguard Consumer Staples Index Fund Admiral	Mutual Fund	**	1,160
*	Nationwide Investor Destinations Moderately Aggressive Service	Mutual Fund	**	21,124
*	Nationwide Destinations Moderate Conservative Service	Mutual Fund	**	6,808
	Cohen & Steers Preferred Securities & Income Fund	Mutual Fund	**	1,419
	Parnassus Mid Cap Institutional	Mutual Fund	**	125,262
	PGIM Total Return Bond R6	Mutual Fund	**	1,232,681
	DFA US Large Company Portfolio	Mutual Fund	**	22,442
	Delaware Ivy Mid Cap Income Opportunities Fund	Mutual Fund	**	223,623
	JPMorgan Equity Income R5	Mutual Fund	**	1,207,043
*	Nationwide Loomis All Cap Growth R6	Mutual Fund	**	1,047,998
	Vanguard Short-Term Inflation-Protected Index Admiral	Mutual Fund	**	1,081
	BlackRock High Yield Bond Portfolio Institutional	Mutual Fund	**	887,351
	Allspring Precious Metals Fund A	Mutual Fund	**	1,905
	Eaton Vance Worldwide Health Sciences A	Mutual Fund	**	16,181
	Eaton Vance Floating Rate A	Mutual Fund	**	10,290
	Fidelity 500 Index Fund	Mutual Fund	**	2,167,898
	Fidelity International Index Fund	Mutual Fund	**	1,448,430
	Fidelity US Bond Index Fund	Mutual Fund	**	1,546,459
	Federated Hermes Opportunistic High Yield Bond Services	Mutual Fund	**	6,615
	Federated Hermes Institutional High Yield Bond Institutional	Mutual Fund	**	534,947
	Fidelity Advisors Stock Selector Mid Cap A	Mutual Fund	**	95,939
	Goldman Sachs GQG Partners International Oppt R6	Mutual Fund	**	1,328,565
	abrdn Emerging Markets Sustainable Leaders Fund A	Mutual Fund	**	34,298
*	Nationwide Government Money Market Fund R6	Mutual Fund	**	1,871,363
	Goldman Sachs Growth Opportunity A	Mutual Fund	**	135,092
	Allspring Government Securities A	Mutual Fund	**	54,571
	Harbor International Growth Fund Investor	Mutual Fund	**	26,238
	Harbor International Fund Investor	Mutual Fund	**	18,878
	Hotchkis & Wiley Large Cap Value Fund A	Mutual Fund	**	138,403
	JPMorgan Small Cap Blend Fund Class A	Mutual Fund	**	56,573
	JPMorgan Small Cap Equity A	Mutual Fund	**	161,117
	JPMorgan Value Advantage A	Mutual Fund	**	396,282
	Loomis Sayles Strategic Income A	Mutual Fund	**	43
	MFS International Value Fund A	Mutual Fund	**	407,631
	MFS Value Fund A	Mutual Fund	**	75,594
	Metropolitan West Total Return Bond Fund	Mutual Fund	**	27,727
	Neuberger Berman Genesis Fund Trust Class	Mutual Fund	**	188,900
*	Nationwide Mid Cap Market Index R6	Mutual Fund	**	1,030,962
*	Nationwide Destination 2045 R	Mutual Fund	**	49,310
*	Nationwide Destination 2050 R	Mutual Fund	**	13,634
*	Nationwide S&P 500 Index Service	Mutual Fund	**	769,756
*	Nationwide Small Cap Index R6	Mutual Fund	**	625,445

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