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

Part I Annual Report Identification Information

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

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

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

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

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [X] special extension (enter description) PR-2022-10, SEPTEMBER 19, 2022

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
BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1995

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)
BELLA INTERNATIONAL, LLC

PO BOX 190816
SAN JUAN, PR 00919-0816

2b Employer Identification Number (EIN) 66-0257653

2c Plan Sponsor's telephone number 787-620-7010

2d Business code (see instructions) 441110

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.	02/14/2023	ROLANDO RIVERA
	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

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

c Plan Name

4b EIN

4d PN

5	Total number of participants at the beginning of the plan year	**5**	594
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)**	574
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	540
b	Retired or separated participants receiving benefits	**6b**	7
c	Other retired or separated participants entitled to future benefits	**6c**	15
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	562
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	562
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	548
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 2G 2T 3C 2F

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)** [X] 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)** [X] Trust
- **(4)** [ ] General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶
BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
BELLA INTERNATIONAL, LLC	66-0257653

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

BPPR - POPULAR FIDUCIARY SERVICES

66-0561870

(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?
21 64	TRUST & RECORDKEEPING FEE	52740	Yes [X] No [ ]	Yes [X] No [ ]	87185	Yes [ ] No [X]

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

POPULAR SECURITIES, INC.

66-0374802

(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?
70	INV. CONSULTING	39230	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
POPULAR SECURITIES, INC.	17 63	39230
(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.	
BPPR-POPULAR FIDUCIARY SERVICES 66-0561870	INVESTMENT ADVISORY FEE TRANSFERRED TO POPULAR SECURITIES	

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection

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

A Name of plan
BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BELLA INTERNATIONAL, LLC

D Employer Identification Number (EIN)
66-0257653

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 reported 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	5690	56437
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	
(2) Participant contributions	1b(2)	0	
(3) Other	1b(3)	5791	7646
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)		
(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)	0	
(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)	12722330	14514199
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	12733811	14578282
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	48547	38280
k	Total liabilities (add all amounts in lines 1g through1j)	1k	48547	38280
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	12685264	14540002

Part II Income and Expense Statement

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

	Income		**(a)** Amount	**(b)** Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	677437	
	(B) Participants	2a(1)(B)	1009869	
	(C) Others (including rollovers)	2a(1)(C)	25	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1687331
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)		
	(F) Other	2b(1)(F)	142312	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		142312
	(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)		1922184
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		3751827
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1802351	
(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)		1802351
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	94738	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		94738
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1897089
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1854738
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

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

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] 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: DRIVEN, PSC **(2)** EIN: 66-0961896

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e	Was this plan covered by a fidelity bond?	**4e**	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500)

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.

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

A Name of plan
BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BELLA INTERNATIONAL, LLC

D Employer Identification Number (EIN)
66-0257653

Part I Distributions

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

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

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

EIN(s): 66-0561870

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** 116

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN

INDEPENDENT AUDITORS' REPORT
AND
AUDITED FINANCIAL STATEMENTS

December 31, 2021 and 2020

BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN
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DECEMBER 31, 2021 AND 2020

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INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrator of
Bella International Employee Retirement 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 Bella International Employee Retirement 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) audit. The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

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

- the amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Basis for Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 the financial statements are available to be issued.

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

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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 auditing standards generally accepted in the United States of America, 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 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 Matters

2021 Supplemental Schedules Required by ERISA

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

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

In our opinion:

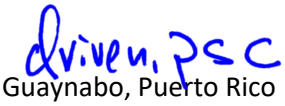
- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting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

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

Auditor’s Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 5, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not

express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



Guaynabo, Puerto Rico

February 8, 2023

Certified Public Accountants
(of Puerto Rico)
License No. 329 Expires December 1, 2024
Stamp E514343 of P.R. Society of
Certified Public Accountants has been
affixed to the file copy of this report

BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020

	2021	2020
ASSETS		
INVESTMENTS, AT FAIR VALUE	$ 14,514,199	$ 12,722,330
Accrued investment income	7,646	5,791
	14,521,845	12,728,121
Cash - Noninterest earning	56,437	5,690
Total assets	$ 14,578,282	$ 12,733,811
LIABILITIES AND NET ASSETS AVAILABLE FOR BENEFITS		
LIABILITIES:		
Excess contribution payable	$ 14,346	$ 21,167
Accrued plan expenses	23,934	27,380
Total liabilities	38,280	48,547
NET ASSETS AVAILABLE FOR BENEFITS	$ 14,540,002	$ 12,685,264

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

BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	2021	2020
ADDITIONS TO NET ASSET:		
Contributions:		
Participants' contributions	$ 1,009,869	$ 866,460
Employers' contributions	677,437	619,252
Rollover	25	513
Net appreciation in fair value of investments	1,922,184	1,959,476
Interest	142,312	-
Total additions	3,751,827	3,445,701
DEDUCTIONS FROM NET ASSETS:		
Benefits paid to participants	1,802,351	708,322
Administrative expenses	94,738	81,574
Total deductions	1,897,089	789,896
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	$ 1,854,738	$ 2,655,805
NET ASSETS AVAILABLE FOR BENEFITS, beginning of year	12,685,264	10,029,459
NET ASSETS AVAILABLE FOR BENEFITS, end of year	$ 14,540,002	$ 12,685,264

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

1. DESCRIPTION OF THE PLAN

The following brief description of the Bella International Employee Retirement Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

Plan Description – The Plan is a defined contribution plan covering substantially all employees of Bella International, LLC (the "Plan Sponsor", the "Plan Administrator" or the "Company") and affiliated companies who have completed six months of service and are age twenty-one or older. The Retirement Committee of the Board of Directors of the Company controls and manages the operation and administration of the Plan. Banco Popular de Puerto Rico serves as the Plan trustee, custodian, and record-keeper. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions – Contributions to the Plan include (i) salary-deduction contributions authorized by participants, (ii) matching contributions made by the Sponsor, (iii) discretionary contributions made by the Sponsor; and (iv) participant rollovers from other qualified plans.

Participants may elect to contribute a percentage of their compensation or any other amount, up to the maximum amount in accordance with the provisions of the Puerto Rico Income Tax Code ($15,000 for the years ended December 31, 2021 and 2020). In addition, participants who will attain age 50 at any time during the plan year and who has elected to make the maximum allowable elected deferral contribution, may elect to make additional pre-tax contributions ("catch-up contributions") per plan year of up to $1,500 for the years ended December 31, 2021 and 2020. Such contributions are excluded from the participant's taxable income for income tax purposes until received as a withdrawal or distribution from the Plan.

The participants start their pre-tax contributions upon meeting the eligibility criteria.

The Sponsor makes a matching contribution to each participant's account equal to 70% of the first 10% of base compensation that a participant contributes to the Plan and will be determined annually as per approval of the Plan Sponsor Retirement Committee of the Board of Directors. No discretionary contributions were made by the Sponsor for the years ended December 31, 2021 and 2020.

Participants may also make post-tax contributions to the Plan up to 10% of their total compensation, as well as amounts representing distributions from other qualified defined benefit or defined contribution plans. Contributions are subject to certain Puerto Rico law limitations.

Participant Accounts and Forfeitures – Individual accounts are maintained for each participant of the Plan. Each participant's account is credited with the participant's contribution and related matching and non-elective contributions and Plan earnings. Participant accounts are also charged with withdrawals and an allocation of plan losses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. When certain terminations of participation in the Plan occur, the portion of a participant account not vested at the date of his termination of employment is forfeited immediately. The Plan document permits the use of forfeitures to either reduce future employer contributions or Plan administrative expenses for the plan year. However, if a participant is reemployed and fulfills certain requirements, as defined in the Plan document, the account will be reinstated. At December 31, 2021 and 2020, forfeited non vested accounts totaled $63,160 and $61,495, respectively. These accounts will be used to reduce future employer contributions or administrative expenses. During the years ended December 31, 2021 and 2020, administrative expenses amounting to $52,740 and $48,135, respectively, were paid from forfeited non-vested funds.

Vesting – Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Sponsor's contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after five years of credited service.

The Plan's vesting schedule is as follows:

Years of Service	Vesting %
Less than 1	0%
At least 1	20%
At least 2	40%
At least 3	60%
At least 4	80%
At least 5	100%

Plan Expenses and Administration – Banco Popular de Puerto Rico ("BPPR") serves as the Plan record keeper and custodian.

The Plan Sponsor is responsible for the Plan general administration for carrying out the provisions thereof. The Plan Sponsor has established a committee to discharge the administration and fiduciary duties under the Plan.

Administrative expenses are borne by the Plan and by the Plan Sponsor. Custodian, recordkeeping and investment advisory fees are paid by the Plan. During the years ended December 31, 2021 and 2020, administrative expenses charged to the Plan amounted to $94,738 and $81,574, respectively. Other costs for administering the Plan such as audit, legal

advice, use of other specialists, among other charges are borne by the Plan Sponsor. Up to March 31, 2019, agreement between the Plan and BPPR as the record keeper and custodian provided for the collection by BPPR of certain service compensation, such as 12B-1 fees, from each of the underlying Plan investments funds. Starting April 1, 2019, the fees are credited to the participant's account. The collected service fees then used to pay the custodian and recordkeeping charges by BPPR. Differences between the service fees collected from the mutual or investment funds and the actual custodian and recordkeeping charges are accrued by the Plan. The unpaid portions at December 31, 2021 and 2020, amounted to $23,934 and $21,167, respectively, and are included as accrued plan expenses in the accompanying statements of net assets available for benefits.

Investments Options – Upon enrollment in the Plan, a participant may direct the investment of their contributions into various investment options offered by the Plan and may change investments and transfer amounts between funds daily. The Plan currently offers funds with registered investment companies as investment options for participants. Contributions to a participant account that has not chosen an investment option are invested in default portfolios of funds based on estimated target retirement date.

Payment of Benefits – Upon termination of service with the Company, including termination of service due to death, disability, or retirement, a participant or his/her beneficiary may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or periodical payments (monthly, quarterly, semiannual or annual installments of substantially equally amounts), not to exceed a 10-year period.

Hardship Withdrawals – Under the provisions of the Plan, participants are also eligible to make hardship withdrawals from their deferred contributions in the event of certain financial hardships. Following a hardship withdrawal, participants are not allowed to contribute to the Plan for a period of twelve months.

On February 19, 2020, the Puerto Rico Treasury Department ("PR Treasury") issued Internal Revenue Circular Letter No. 20-09 ("CL 20-09") to establish the rules to allow participants affected by the January 7, 2020 earthquake and subsequent aftershocks (collectively, the "Natural Disaster") to request distributions from Puerto Rico qualified retirement plans ("Retirement Plans"), and Puerto Rico Individual Retirement Accounts ("PR IRAs"), subject to a special tax treatment ("Eligible Distributions").

Eligible Distributions must be requested by individuals who are bona fide residents of Puerto Rico during 2020 ("Eligible Individuals") and must be completed during the period commencing on February 20, 2020 and ending on December 31, 2020 ("Relief Period"). Eligible Distributions must cover damages or losses suffered, and extraordinary expenses incurred, by the individual and/or members of his/her immediate family (i.e., spouse, offspring, or parents) resulting from the Natural Disaster ("Eligible Expenses").

On March 29, 2020, the Puerto Rico Treasury Department issued Internal Revenue Circular Letter No. 20-23 ("CL 20-23") providing that "Eligible Expenses" under the recently issued Internal Revenue Circular Letter No. 20-09 ("CL 20-09") will also consist of damages, losses (including loss of income), and extraordinary expenses incurred as a result of the COVID-19 emergency. CL 20-09 will continue in full force and effect, except that it will also apply to Eligible Distributions made from Puerto Rico qualified retirement plans and individual retirement accounts during the Relief Period (February 20, 2020 through December 31, 2020) to cover Eligible Expenses incurred as a consequence of the public health emergency created by the COVID-19. These distributions will be subject to the same requirements imposed to Eligible Distributions resulting from the earthquakes. The earthquakes and the public health emergency created by the COVID-19 are deemed one event for purposes of the limitations under PR Code Sections 1081.01(b)(1)(D) and 1081.02(d)(1)(1).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Plan's financial statements are prepared on the accrual basis of accounting. A summary of the significant accounting policies used by the Plan follows:

Use of Estimates in the Preparation of Financial Statements – 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 net assets available for benefits and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of changes in net assets available for benefits during the reporting periods. Actual results could differ from those estimates.

Cash – Cash represents amounts in non-interest earning account that will be used for benefit and administrative payments.

Investment Valuation and Income Recognition – 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. Refer to Note 3 to the Financial Statements for additional disclosure related to fair value measurements.

The Plan investment return includes interest income, gains and losses on sales of investments and unrealized appreciation or depreciation of investments. The financial statements reflect the net appreciation or depreciation in the fair value of the Plan's investments. This net appreciation or depreciation consists of realized gains and losses calculated as the difference between proceeds from a sales transaction and cost, and unrealized gains and losses calculated as the change in the fair value between beginning of the year (or purchase date if later) and the end of the year.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits – Benefit payments to participants are recorded upon distribution. There were no benefit payments pending to be disbursed at December 31, 2021 and 2020.

Transfer of Assets from/to Other Plans – Terminated employees or retirees may transfer their savings from/to other plans qualified by the Puerto Rico Treasury Department ("PRTD").

Recently Issued Accounting Guidance – The Auditing Standards Board issued Statement on Auditing Standards ("SAS") No. 136 Statement on Auditing Standards Forming an Opinion and Reporting Financial Statements of Employee Benefit Plans Subject to ERISA. This SAS addresses the auditor's responsibility to form an opinion on the financial statements of employee benefit plans subject to Employee Retirement Income Security Act of 1974 ("ERISA"). It also addresses the form and content of the auditor's report issued as a result of an audit of ERISA plan financial statements. This SAS applies to audits of single employer, multiple employer, and multiemployer plans subject to ERISA. SAS No.141 deferred the effective date of SAS No. 136 to audits of ERISA plan financial statements for periods ending on or after December 15, 2021 with early implementation permitted.

3. FAIR VALUE MEASUREMENTS

The FASB's authoritative guidance on Fair Value Measurement and Disclosures, establishes a framework for measuring fair value which 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 this guidance are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets of liabilities in active market that the plan has the ability to access.

Level 2

Inputs to the valuation methodology include:

- Quoted prices for identical or 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.

Level 3 Inputs to this valuation methodology are based on unobservable data and are significant to the fair value measurements.

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

Following is a description of the valuation methodologies used for assets measured at fair value 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-ended mutual funds that are registered with the 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 and are classified as Level 1.

Non-interest Earning Deposit – Valued at the daily closing price as reported by the fund. The Non-interest Earnings Deposit's net assets value "NAV") is maintained at $1 per unit and the units are redeemable at NAV on a daily basis. Due to the short-term nature in which shares can be redeemed at NAV, the NAV is considered a fair approximation of an observable exit price. The Plan's investment in the fund has been classified as Level 1.

Money Market Fund - It is stated at amortized cost, which approximates fair value. The Money Market Fund's net assets value ("NAV") is maintained at $1 per unit and the units are redeemable at NAV on a daily basis. Due to the short-term nature in which shares can be redeemed at NAV, the NAV is considered a fair approximation of an observable exit price. The Plan's investment in the fund has been classified as Level 2.

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

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

	Investments at Fair Value as determined by Quoted Prices in Active Markets (Level 1)	Investments at Fair Value as determined by Other Observable Inputs (Level 2)	Total
		2021	
Valued on interest of registered investments:			
Mututal funds	$ 14,400,944	$ -	$ 14,400,944
Money market	-	105,962	105,962
Interest earning deposit	7,293	-	7,293
Total registered investment	$ 14,408,237	$ 105,962	$ 14,514,199

	Investments at Fair Value as determined by Quoted Prices in Active Markets (Level 1)	Investments at Fair Value as determined by Other Observable Inputs (Level 2)	Total
		2020	
Valued on interest of registered investments:			
Mututal funds	$ 12,610,788	$ -	$ 12,610,788
Money market	-	103,769	103,769
Interest earning deposit	7,773	-	7,773
Total registered investment	$ 12,618,561	$ 103,769	$ 12,722,330

Transfers between Levels – The availability of observable market data is constantly monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Plan evaluates the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. There were no such transfers during 2021 and 2020.

4. INFORMATION CERTIFIED BY THE TRUSTEE

Banco Popular de Puerto Rico, the custodian for the Plan has provided a certification to the Plan Administrator as to the completeness and accuracy of the following financial data included in the financial statements and the supplemental schedules as of and for the years ended December 31, 2021 and 2020:

- All investments significant transactions and corresponding fair values
- Transfers in/out
- Net depreciation or appreciation in fair value of investments
- Interest income and dividends
- Benefit payments
- Administrative expenses incurred and accrued
- Reportable transactions
- Number of shares

5. TAX STATUS

The Plan obtained a determination letter dated July 26, 2019, in which the Department of Treasury of the Commonwealth of Puerto Rico (the "Department") stated that the Plan meets the requirements of Section 1081.01 of the Puerto Rico Internal Revenue Code of 2011, as amended, and the regulations thereunder. The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Puerto Rico income tax laws and has no income subject to unrelated business income tax. Therefore, no provision for income taxes has been included in the Plan's financial statements.

In Puerto Rico, the tax laws permit examination of the Plan Sponsors' income tax returns for up to four years after the initial return is filed. The tax years of the Plan Sponsors with respect to the Plan that remain open for examination are 2017 and 2021.

6. PLAN TERMINATION

Although it has not expressed any intention to do so, the Plan Sponsors have the right under the Plan to reduce, suspend or discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan terminates, the interest of each participating employee in the Plan shall be fully vested and such termination shall not reduce the interest of any participating employee, or their beneficiaries accrued under the Plan up to the date of such termination.

7. RISK AND UNCERTAINTIES

The Plan's investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investments and level of uncertainty related to changes in the values of investments, it is possible that changes in market values in the near term would materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits and the statement of changes in net assets available for benefits. Individual participant's accounts bear the risk of loss resulting from fluctuations in fund values.

Recent market conditions have resulted in an unusually high degree of volatility and increased the risks and short-term liquidity associated with certain investments held by the Plan, which could impact the value of investments after the date of these financial statements.

As result of the COVID-19 pandemic, economic uncertainties have arisen which have resulted in significant volatility in the investment markets and have affected, and may continue to affect, the market price of the Plan assets, which could in turn affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statements of Changes in Net Assets Available for Benefits. The duration of the COVID-19 pandemic and these current economic uncertainties, as well as the ultimate economic and financial impact of these circumstances in the Plan Sponsor and the Plan, are highly uncertain and cannot be reasonably estimated as this time.

8. PARTY-IN-INTEREST

Certain Plan investments consists of funds administered by an affiliate of Popular Fiduciary Services, the Plan's custodian, record keeper and trustee and therefore, these transactions qualify as allowable party-in-interest transactions.

9. NON-DISCRIMINATION TESTS

For the year 2021 and 2020, the Plan failed the non-discrimination tests. In order to correct the excess contributions corresponding to those years ended December 31, 2021 and 2020, the Plan opted to return excess contributions in the amount of $14,346 and $27,380, respectively, to certain Highly Compensated Employees. Such amounts are disclosed as excess contribution payable in the Statement of Net Assets Available for Benefits.

10. SUBSEQUENT EVENTS

Effective on January 1, 2022, employer matching contribution was increased to 90% of the first 10% base compensation of participant contributions to the Plan.

The Department of Treasury issued the Internal Revenue Circular Letter No. 22-13 of September 27, 2022 (the "Circular Letter"), which established the rules applicable to distributions of retirement plans and individual retirement accounts ("IRAs") related to damages caused by hurricane Fiona in September 18, 2022. Financial relieve will be provided by an approved special legislation that allows for certain eligible withdrawals during a specific period and subject to a preferential tax treatment, as established by the Puerto Rico Treasury Department's Administrative Order No.22-08 ("AD 22-08"). Pursuant to AD 22-08, the eligible withdrawals are allowed during the period from October 6, 2022, through December 31, 2022. Special distributions will be subject to taxation as follows:

- The first $10,000 distributed within the term established by the Secretary, and after a Declaration of a Disaster by the Governor of Puerto Rico, will be excluded from the definition of gross income, pursuant to Code Section 1031.01(b)(18), and will not be subject to any type of withholding at source ("Excluded Amount");

- Any distribution in excess of the first $10,000 will be subject to a special 10% tax, in lieu of any other tax imposed by the Code, including the Alternate Basic Tax, as long as the total distributions made during the term established by the Secretary does not exceed $100,000;

- In aggregate, the total distributions from a Retirement Plan or an IRA Account will not exceed the limit of $100,000 during the period established by the Secretary through a general communication.

The wait period of one year after the withdrawal, which is usually applicable for hardships, will be waived. Participants will be allowed to continue their pre-tax contributions immediately after the emergency distribution is made. A Plan that wishes to extend this benefit to participants must adopt the provisions of AD 17-29 by amending the Plan Documents.

The Plan has evaluated all subsequent events through February 8, 2023, the date on which the financial statements were available to be issued. Except as described above, there are no other material subsequent events that would require further disclosure to the Plan's financial statements, other than the matters disclosed above.

SUPPLEMENTARY SCHEDULES

(See Independent Auditors' Report)

BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN
EIN: 66-0257653 PLAN NO. 001
FORM 5500, SCHEDULE H, PART IV, LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2021

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	T Rowe Price Retirement 2030 R	Equities Mutual Funds 75,992.637 shares	**	$ 2,190,108
	T Rowe Price Retirement 2045 Fund	Equities Mutual Funds 68,441.927 shares	**	1,537,890
	T Rowe Price Retirement 2040 R	Equities Mutual Funds 45,866.404 shares	**	1,471,394
	T Rowe Price Retirement 2050 R	Equities Mutual Funds 69,341.634 shares	**	1,319,571
	T. Rowe Price Growth Stock R	Equities Mutual Funds 12,422.098 shares	**	1,224,943
	T Rowe Price Retirement 2055	Equities Mutual Funds 56,332.142 shares	**	1,115,940
	Columbia Mid Cap Index A	Equities Mutual Funds 54,555.612 shares	**	938,902
	Delaware Small Cap Core-R	Equities Mutual Funds 30,115.176 shares	**	876,050
	Blackrock Total Return-R	Fixed Income Mutual Funds 71,082.573 shares	**	842,329
	T Rowe Price Retirement 2035 R	Equities Mutual Funds 34,287.295 shares	**	766,321
	Invesco Van Kampen Growth & Income R	Equities Mutual Funds 27,902.077 shares	**	682,764
	T Rowe PR Retirement 2060-R	Equities Mutual Funds 32,997.831 shares	**	537,865
	American Funds Europacific Gr R3	Equities Mutual Funds 8,216.96 shares	**	518,819
	T Rowe Price Retirement 2015 Fund	Equities Mutual Funds 15,823.027 shares	**	228,959
	T Rowe Price Retirement 2025 R	Equities Mutual Funds 7,742.708 shares	**	147,963
	Federated Trust for US Treasurt Obligation	Money Market Account 105,961.801 shares	**	105,962
*	BPPR Time Deposit Open Account	Money Market Account 7,292.72 shares		7,293
	T Rowe Price Retirement 2010 R	Equities Mutual Funds 37.662 shares	**	651
	T Rowe Price Retirement Income R	Equities Mutual Funds 20.752 shares	**	315
	T Rowe Price Retirement 2020 R	Equities Mutual Funds 7.368 shares	**	160
	Total value of interest in registered mutual funds, at fair value			$ 14,514,199

* Party-in-interest

** Cost is not required for participant-directed investments and therefore, is not incuded.

Note:The above data was prepared from information certified as complete and accurate by Empower Retirement, the Plan Custodian. During the year ended December 31, 2021, the Plan had as defined by ERISA; (a) no obligations in default, and (b) no leases in default.

BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN
EIN: 66-0257653 PLAN NO. 001
FORM 5500, SCHEDULE H, PART IV, LINE 4a
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2021

	Participant Contributions Transferred Late to the Plan	Total than Constitute Nonexempt Prohibited Transactions			
	Check here √ if Late Participant Loan Repayments are Included	Contributions Not Corrected	Conributions Corrected Outside VFCP	Conributions Pending Correction in VFCP	Total Fully Corrected under VFCP and PTE 2002-51
December 31, 2020	$ -	$ -	$ -	$ -	$ 5,621

BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN
EIN: 66-0257653 PLAN NO. 001
FORM 5500, SCHEDULE H, PART IV, LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2021

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	T Rowe Price Retirement 2030 R	Equities Mutual Funds 75,992.637 shares	**	$ 2,190,108
	T Rowe Price Retirement 2045 Fund	Equities Mutual Funds 68,441.927 shares	**	1,537,890
	T Rowe Price Retirement 2040 R	Equities Mutual Funds 45,866.404 shares	**	1,471,394
	T Rowe Price Retirement 2050 R	Equities Mutual Funds 69,341.634 shares	**	1,319,571
	T. Rowe Price Growth Stock R	Equities Mutual Funds 12,422.098 shares	**	1,224,943
	T Rowe Price Retirement 2055	Equities Mutual Funds 56,332.142 shares	**	1,115,940
	Columbia Mid Cap Index A	Equities Mutual Funds 54,555.612 shares	**	938,902
	Delaware Small Cap Core-R	Equities Mutual Funds 30,115.176 shares	**	876,050
	Blackrock Total Return-R	Fixed Income Mutual Funds 71,082.573 shares	**	842,329
	T Rowe Price Retirement 2035 R	Equities Mutual Funds 34,287.295 shares	**	766,321
	Invesco Van Kampen Growth & Income R	Equities Mutual Funds 27,902.077 shares	**	682,764
	T Rowe PR Retirement 2060-R	Equities Mutual Funds 32,997.831 shares	**	537,865
	American Funds Europacific Gr R3	Equities Mutual Funds 8,216.96 shares	**	518,819
	T Rowe Price Retirement 2015 Fund	Equities Mutual Funds 15,823.027 shares	**	228,959
	T Rowe Price Retirement 2025 R	Equities Mutual Funds 7,742.708 shares	**	147,963
	Federated Trust for US Treasurt Obligation	Money Market Account 105,961.801 shares	**	105,962
*	BPPR Time Deposit Open Account	Money Market Account 7,292.72 shares		7,293
	T Rowe Price Retirement 2010 R	Equities Mutual Funds 37.662 shares	**	651
	T Rowe Price Retirement Income R	Equities Mutual Funds 20.752 shares	**	315
	T Rowe Price Retirement 2020 R	Equities Mutual Funds 7.368 shares	**	160
	Total value of interest in registered mutual funds, at fair value			$ 14,514,199

* Party-in-interest

** Cost is not required for participant-directed investments and therefore, is not incuded.

Note:The above data was prepared from information certified as complete and accurate by Empower Retirement, the Plan Custodian. During the year ended December 31, 2021, the Plan had as defined by ERISA; (a) no obligations in default, and (b) no leases in default.

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2021

This Form is Open to Public Inspection

For calendar plan year 2021 or fiscal plan year beginning and ending

A Name of plan

B Three-digit plan number (PN) ▶

C Plan sponsor's name as shown on line 2a of Form 5500

D Employer Identification Number (EIN)

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**		
	(2) Employer real property	**1d(2)**		
e	Buildings and other property used in plan operation	**1e**		
f	Total assets (add all amounts in lines 1a through 1e)	**1f**		
	Liabilities			
g	Benefit claims payable	**1g**		
h	Operating payables	**1h**		
i	Acquisition indebtedness	**1i**		
j	Other liabilities	**1j**		
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**		

Part II Income and Expense Statement

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

	Income		**(a)** Amount	**(b)** Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	**2a(1)(A)**		
	(B) Participants	**2a(1)(B)**		
	(C) Others (including rollovers)	**2a(1)(C)**		
	(2) Noncash contributions	**2a(2)**		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		
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)**		
	(F) Other	**2b(1)(F)**		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		
	(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)**		
	(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)**		
	(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)**		

		(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(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)		
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		
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: **(2)** EIN:

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

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

Part IV Compliance Questions

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

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

			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**			
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**			
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**			
e	Was this plan covered by a fidelity bond?	**4e**			
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**			
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**			
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**			
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**			
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**			
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**			
l	Has the plan failed to provide any benefit when due under the plan?	**4l**			
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
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 _____.

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN **EIN:** 66-0257653

Plan Sponsor's Name BELLA INTERNATIONAL, LLC **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	T. ROWE PRICE RETIREMENT 2030 FUND	EQUITIES MUTUAL FUNDS 75,992.637 SHARES		2,190,108
	T. ROWE PRICE RETIREMENT 2040 R	EQUITIES MUTUAL FUNDS 45,866.404 SHARES		1,471,394
	T. ROWE PRICE GROWTH STOCK CLASS R	EQUITIES MUTUAL FUNDS 12,422.098 SHARES		1,224,943
	T. ROWE PRICE RETIREMENT 2045 FUND	EQUITIES MUTUAL FUNDS 68,441.927 SHARES		1,537,890
	BLACKROCK TOTAL RETURN R	FIXED INCOME MUTUAL FUNDS 71,082.573 SHARES		842,329
	DELAWARE SMALL CAP CORE R	EQUITIES MUTUAL FUNDS 30,115.176 SHARES		876,050
	T. ROWE PRICE RETIREMENT 2050 R	EQUITIES MUTUAL FUNDS 69,341.634 SHARES		1,319,571

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN **EIN:** 66-0257653

Plan Sponsor's Name BELLA INTERNATIONAL, LLC **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	COLUMBIA MID CAP INDEX A	EQUITIES MUTUAL FUNDS 54,555.612 SHARES		938,902
	T. ROWE PRICE RETIREMENT 2055	EQUITIES MUTUAL FUNDS 56,332.142 SHARES		1,115,940
	INVESCO VAN KAMPEN GROWTH AND INCOM	EQUITIES MUTUAL FUNDS 27,902.077 SHARES		682,764
	AMERICAN FUNDS EUROPACIFIC GROWTH	EQUITIES MUTUAL FUNDS 8,216.96 SHARES		518,819
	T. ROWE PRICE RETIREMENT 2035 R	EQUITIES MUTUAL FUNDS 34,287.295 SHARES		766,321
	T. ROWE PRICE RETIREMENT 2060 R	EQUITIES MUTUAL FUNDS 32,997.831 SHARES		537,865
	FEDERATED TRUST FOR US TREASURY OBL	MONEY MARKET 105,961.801 SHARES		105,962

Attachment to 2021 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name BELLA INTERNATIONAL EMPLOYEE RETIREMENT PLAN **EIN:** 66-0257653

Plan Sponsor's Name BELLA INTERNATIONAL, LLC **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	BPPR TIME DEPOSIT OPEN ACCOUNT	MONEY MARKET 7,292.72 SHARES		7,293
	T. ROWE PRICE RETIREMENT 2015 R	EQUITIES MUTUAL FUNDS 15,823.027 SHARES		228,959
	T. ROWE PRICE RETIREMENT 2025 R	EQUITIES MUTUAL FUNDS 7,742.708 SHARES		147,963
	T. ROWE PRICE RETIREMENT 2020 R	EQUITIES MUTUAL FUNDS 7.368 SHARES		160
	T. ROWE PRICE RETIREMENT INCOME R	EQUITIES MUTUAL FUNDS 20.752 SHARES		315
	T. ROWE PRICE RETIREMENT 2010 R	EQUITIES MUTUAL FUNDS 37.662 SHARES		651