

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

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>ODFJELL HOLDINGS (US) INC. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1994</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>27-3522353</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>713-844-2352</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>483000</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>01/01/1994</u>		2b Employer Identification Number (EIN) <u>27-3522353</u>		2c Plan Sponsor's telephone number <u>713-844-2352</u>		2d Business code (see instructions) <u>483000</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>										
1c Effective date of plan <u>01/01/1994</u>											
2b Employer Identification Number (EIN) <u>27-3522353</u>											
2c Plan Sponsor's telephone number <u>713-844-2352</u>											
2d Business code (see instructions) <u>483000</u>											
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ODFJELL HOLDINGS (US) INC.</u> <u>13100 SPACE CENTER BLVD</u> <u>SUITE 600</u> <u>HOUSTON, TX 77059</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	06/28/2023	TWANA FULTON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	06/28/2023	TWANA FULTON
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3a Plan administrator's name and address ☒ 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	264
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)	201
a(2) Total number of active participants at the end of the plan year		6a(2)	213
b Retired or separated participants receiving benefits.....		6b	0
c Other retired or separated participants entitled to future benefits		6c	47
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	260
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	2
f Total. Add lines 6d and 6e		6f	262
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	248
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan ODFJELL HOLDINGS (US) INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 ODFJELL HOLDINGS (US) INC.	D Employer Identification Number (EIN) 27-3522353	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PRINCIPAL LIFE INSURANCE COMPANY
42-0127290

(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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 37 50 64	CONTRACT ADMINISTRATOR	70563	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

KESTRA ADVISORY SERVICES

47-1566880

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	INVESTMENT ADVISORY	7273	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

KESTRA INVESTMENT SERVICES LLC

74-2794194

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49 55 99	OTHER SERVICES	0	Yes ☒ No ☐	Yes ☐ No ☒	8125	Yes ☐ No ☒

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

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

MORNINGSTAR INVESTMENT MGMT LLC

36-4317381

(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?
26 70	INV ADV, PARTICIPANTS	0	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
KESTRA INVESTMENT SERVICES LLC	49 55 99	8125

(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.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	COMMISSIONS AND REFERRAL/SERVICE FEE

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MORNINGSTAR INVESTMENT MGMT LLC	26 70	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	14 BASIS POINTS ON ASSETS MANAGED BY MORNINGSTAR INVESTMENT MGMT

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

A Name of plan <u>ODFJELL HOLDINGS (US) INC. 401(K) PLAN</u>		B Three-digit plan number (PN) <u>003</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ODFJELL HOLDINGS (US) INC.</u>		D Employer Identification Number (EIN) <u>27-3522353</u>

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL STABLE VALUE INST</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL GLOBAL INVESTORS TRUST CO</u>		
c EIN-PN <u>93-6274328-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>937453</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan ODFJELL HOLDINGS (US) INC. 401(K) PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 ODFJELL HOLDINGS (US) INC.	D Employer Identification Number (EIN) 27-3522353	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	15948	7180
(2) Participant contributions.....	1b(2)	34631	15783
(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)	944204	1064605
(9) Value of interest in common/collective trusts	1c(9)	1404025	937453
(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)	20977132	24238291
(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	23375940 26263312
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	23375940 26263312

Part II Income and Expense Statement

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

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	655165
	(B) Participants	2a(1)(B)	1463706
	(C) Others (including rollovers).....	2a(1)(C)	68615
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	2187486
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)	49603
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	49603
(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)	462665
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	462665
(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)		14267
(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)		2472943
c Other income.....	2c		4674
d Total income. Add all income amounts in column (b) and enter total.....	2d		5191638
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2226429	
(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)		2226429
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)	70564	
(3) Investment advisory and management fees.....	2i(3)	7273	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		77837
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2304266
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		2887372
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: ENNIS PELLUM & ASSOCIATES, CPAS

(2) EIN: 59-1843700

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a	X		447172

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

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

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

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

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

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

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

A Name of plan ODFJELL HOLDINGS (US) INC. 401(K) PLAN	B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 ODFJELL HOLDINGS (US) INC.	D Employer Identification Number (EIN) 27-3522353

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 42-0127290		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

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

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

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

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

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

14a

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

14b

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

14c

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

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

15a

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

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

To Whom It May Concern:

Our Audit is in process and not yet complete. We will send in correspondence upon completion of the audit and will amend the 5500 filing once audit is complete.

Kind Regards

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

0 H (US) I. 401() P

EIN 27-3522353
 PLAN NUMBER 003
 PLAN YEAR 01/01/2021 TO 12/31/2021

(A)	(B) Identity of issuer, 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
	The American Funds	Registered Investment Company AMERICAN FUNDS NEWPRSP R6 FND	\$ 0.00	\$ 245,138.92
	Columbia Funds	Registered Investment Company Columbia Overseas Value I3	\$ 0.00	\$ 87,456.17
	JP Morgan Funds	Registered Investment Company JP Morgan US Res Enh Eq I Fd	\$ 0.00	\$ 1,135,130.05
	JP Morgan Funds	Registered Investment Company JP MORGAN CORE BOND R6 FUND	\$ 0.00	\$ 173,294.50
	JP Morgan Funds	Registered Investment Company JP MORGAN MID CAP GROWTH R6 FD	\$ 0.00	\$ 489,259.70
	JP Morgan Funds	Registered Investment Company JP MORGAN SM CAP VALUE R6 FUND	\$ 0.00	\$ 147,079.90
	MFS Investment Management	Registered Investment Company MFS GROWTH R6 FUND	\$ 0.00	\$ 588,769.14
	Neuberger Berman Management	Registered Investment Company NEUBERGER BERM STRAT INC R6 FD	\$ 0.00	\$ 206,196.51
*	Principal Funds Inc	Registered Investment Company Prin MidCap Value I Inst Fund	\$ 0.00	\$ 490,812.49
*	Principal Funds Inc	Registered Investment Company Prin SmallCap Growth I Inst Fd	\$ 0.00	\$ 46,902.17
*	Principal Global Investors Trust Co	Common/Collective Trust Principal Stable Value Inst	\$ 0.00	\$ 937,453.00
	T. Rowe Price Funds	Registered Investment Company T Rowe Price Cap Appr Fund	\$ 0.00	\$ 250,084.80
	T. Rowe Price Funds	Registered Investment Company T. Rowe Price Value Fund	\$ 0.00	\$ 147,255.58
	Vanguard Group	Registered Investment Company Vanguard Intl Growth Adm Fd	\$ 0.00	\$ 906,202.77
	Vanguard Group	Registered Investment Company Vanguard Mid Cap Index Adm Fd	\$ 0.00	\$ 346,685.91

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

0 H (US) I. 401() P
 EIN 27 3522353
 PLAN NUMBER 003
 PLAN YEAR 01/01/2021 TO 12/31/2021

(A)	(B) Identity of issuer, 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
	Vanguard Group	Registered Investment Company Vanguard Sm Cap Index Adm Fund	\$ 0.00	\$ 333,153.73
	Vanguard Group	Registered Investment Company Vanguard 500 Index Admiral Fd	\$ 0.00	\$ 940,073.76
	Vanguard Group	Registered Investment Company VANG INST TRGT RTMT INC I FD	\$ 0.00	\$ 423,887.40
	Vanguard Group	Registered Investment Company VANG INST TRGT RTMT 2020 I FD	\$ 0.00	\$ 764,787.90
	Vanguard Group	Registered Investment Company VANG INST TRGT RTMT 2025 I FD	\$ 0.00	\$ 5,670,964.87
	Vanguard Group	Registered Investment Company VANG INST TRGT RTMT 2030 I FD	\$ 0.00	\$ 1,821,424.74
	Vanguard Group	Registered Investment Company VANG INST TRGT RTMT 2035 I FD	\$ 0.00	\$ 2,427,601.97
	Vanguard Group	Registered Investment Company VANG INST TRGT RTMT 2040 I FD	\$ 0.00	\$ 2,261,358.06
	Vanguard Group	Registered Investment Company VANG INST TRGT RTMT 2045 I FD	\$ 0.00	\$ 1,869,373.82
	Vanguard Group	Registered Investment Company VANG INST TRGT RTMT 2050 I FD	\$ 0.00	\$ 1,203,274.71
	Vanguard Group	Registered Investment Company VANG INST TRGT RTMT 2055 I FD	\$ 0.00	\$ 630,691.89
	Vanguard Group	Registered Investment Company VANG INST TRGT RTMT 2060 I FD	\$ 0.00	\$ 491,540.82
	Vanguard Group	Registered Investment Company VANG INST TRGT RTMT 2065 I FD	\$ 0.00	\$ 24,821.14
	Vanguard Group	Registered Investment Company VGD TTL INTL STK IDX ADM FD	\$ 0.00	\$ 115,067.37
*	Participant Loans	Range of Interest Rates Rates Range From 5.25% To 7.50%	\$ 0.00	\$ 1,064,605.00

Complete as many entries as needed to report the required information for all participating employers

Multiple Employer Plan Participating Employer Information		
(Insert Name of Plan, and EIN/PN as shown on the Form 5500)		
Odfjell USA (Houston) Inc.	20-0532991	10
Odfjell Holdings (US) Inc.	27-3522353	85
Odfjell Terminals (Charleston)	27-4258947	5

ODFJELL HOLDINGS (US) INC. 401(K) PLAN

FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED
DECEMBER 31, 2021 AND 2020
AND INDEPENDENT AUDITORS' REPORT
AND SUPPLEMENTAL INFORMATION

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Investment Committee
Odfjell Holdings (US) Inc. 401(k) Plan
Houston, Texas

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

We have performed audits of the accompanying financial statements of the Odfjell Holdings (US) Inc. 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2021 and 2020, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2021 and 2020, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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

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

Responsibilities of Management for the 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 Financial Statements

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

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

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2021 and the supplemental schedule of delinquent participant contributions for the year ended December 31, 2021 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. 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 its form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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

Ennis, Pellum & Associates, PA

Jacksonville, Florida
June 27, 2023

ODEJELL HOLDINGS (US) INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
INVESTMENTS, AT FAIR VALUE:		
Mutual funds	\$ 24,238,293	\$ 20,977,129
Collective investment trust	<u>937,453</u>	<u>1,404,025</u>
Total Investments	25,175,746	22,381,154
RECEIVABLES:		
Participant contributions	75,948	38,183
Employer contributions	7,180	15,948
Notes receivable from participants	<u>1,064,605</u>	<u>944,216</u>
Total Receivables	<u>1,147,733</u>	<u>998,347</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 26,323,479</u>	<u>\$ 23,379,501</u>

See accompanying notes to financial statements.

ODEJELL HOLDINGS (US) INC. 401(K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
INVESTMENT INCOME:		
Net appreciation in fair value of investments	\$ 2,490,426	\$ 2,228,866
Dividend income	<u>462,665</u>	<u>358,839</u>
Total Investment Income	2,953,091	2,587,705
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS	49,602	59,619
CONTRIBUTIONS:		
Participant	1,520,319	1,455,113
Employer	655,165	683,803
Rollovers	<u>68,615</u>	<u>80,526</u>
Total Contributions	2,244,099	2,219,442
DEDUCTIONS:		
Benefits paid directly to participants	2,226,441	2,677,975
Administrative expenses	<u>76,373</u>	<u>63,980</u>
Total Deductions	<u>2,302,814</u>	<u>2,741,955</u>
NET INCREASE	2,943,978	2,124,811
NET ASSETS AVAILABLE FOR BENEFITS:		
BEGINNING OF YEAR	<u>23,379,501</u>	<u>21,254,690</u>
END OF YEAR	<u>\$ 26,323,479</u>	<u>\$ 23,379,501</u>

See accompanying notes to financial statements.

ODFJELL HOLDINGS (US) INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

1. DESCRIPTION OF THE PLAN:

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

General

The Plan, adopted January 1, 1994, amended and restated January 1, 2019, is a defined contribution plan covering substantially all U.S. employees of Odfjell Holdings (US) Inc., Odfjell USA (Houston) Inc., Odfjell Terminals (Houston) Inc., Odfjell Terminals (Charleston) Inc., and Odfjell Terminals Management Inc. (collectively, the Employer or Company). The Plan is a salary reduction plan and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Employees of the Company who have attained the age of 18 are eligible to participate in the Plan immediately upon employment. Participants are eligible for Employer matching contributions immediately upon employment.

Principal Trust Company (Principal) serves as the trustee and recordkeeper of the Plan and maintains and administers the Plan's investment assets for the benefit of participants.

Contributions

A participant may make elective contributions to the Plan up to 90% of eligible compensation as defined under the Plan and within the limitations prescribed by law. The Plan has an automatic enrollment provision, and compensation will automatically be reduced by 6% of total eligible compensation as defined under the Plan document, unless an election is made not to participate. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Employer makes matching contributions equal to 100% of participant contributions not exceeding 3% of qualified participant compensation, plus 50% of participant contributions that exceed 3% of the qualified participant compensation but that do not exceed 5% of the qualified participant compensation. The Employer may also make discretionary contributions, as determined annually. No discretionary contributions were made by the Employer for the years ended December 31, 2021 or 2020.

Participant Accounts

Each participant's account is credited with their contribution and the related Employer matching contribution. Plan earnings and losses and administrative expenses are allocated to participant accounts based upon account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

ODEJELL HOLDINGS (US) INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

1. DESCRIPTION OF THE PLAN (CONTINUED):

Vesting

Participants are immediately vested in their voluntary contributions, any rollover contributions, the Employer matching contribution, and the actual earnings on these amounts. Vesting in the discretionary Employer contribution, profit sharing contribution, and related earnings is based on length of service. A participant earns 20% vesting for each year of service and is 100% vested after five years of service.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. A participant may have a maximum of two loans outstanding at any one time, and the loans are made for terms not to exceed five years, including for the purchase of a principal residence. The loans are secured by the balance in the participant's account and bear a reasonable rate of interest. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant, or beneficiary in the case of death, may elect to receive: (a) a single lump-sum amount equal to the value of the participant's vested interest in his or her account, (b) installments over a period of not more than his or her assumed life expectancy, or (c) a different form of annuity. For vested benefits not exceeding \$5,000 and for termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. The Plan also permits in-service withdrawals due to circumstances of financial hardship, in accordance with provisions specified in the Plan document.

Forfeited Accounts

At December 31, 2021 and 2020, there were no forfeited nonvested accounts and no forfeitures were used during the years ended December 31, 2021 and 2020. Forfeitures are used to reduce future Employer contributions.

Expenses of the Plan

The Employer generally pays the Plan's administrative expenses. However, certain fees are charged to and paid by participants. Expenses that are paid directly by the Company are excluded from these statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. Investment related expenses are included in net appreciation of fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

ODFJELL HOLDINGS (US) INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

New Accounting Pronouncement

In August 2018, the Financial Accounting Standards Board issued Accounting Standards update No. 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement*. This standard adds, modifies, and removes several disclosure requirements relative to the three levels of inputs used to measure fair value in accordance with Topic 820. This amendment was effective for fiscal years beginning after December 15, 2019 with early adoption permitted. The guidance was adopted for the year ended December 31, 2020 and did not have a material effect on the Plan's financial statements and related disclosures.

Basis of Presentation

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

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. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and recordkeeper. See Note 3 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on an accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded as of December 31, 2021 or 2020. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

ODFJELL HOLDINGS (US) INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

The Plan's management has evaluated subsequent events for adjustment to or disclosure in the Plan's financial statements through June 27, 2023, the date the financial statements were available to be issued. Except as noted below, no recordable or disclosable events occurred through this date.

The Plan was amended and restated effective June 15, 2022.

3. FAIR VALUE MEASUREMENTS:

The Plan accounts for all financial assets and liabilities at fair value in the financial statements on a recurring basis. The framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

ODEJELL HOLDINGS (US) INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

3. FAIR VALUE MEASUREMENTS (CONTINUED):

The asset 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.

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

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

Collective investment trust – Valued at NAV of units held by the Plan after adjustment to reflect the fair values of the collective trust's underlying investments, including direct and indirect interests in fully benefit-responsive contracts, based on information reported by the investments advisor. The NAV is used as a practical expedient to estimate fair value. The fund invests in conventional, synthetic and separate account investment contracts with stable fixed-income methodology and prudent risk assumption for preservation of capital, stability, predictability of returns, and liquidity to pay Plan benefits. Participant transactions (purchases and sales) are processed daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal, up to twelve months, from the fund in order to ensure that securities liquidations will be carried out in an orderly business manner. As of December 31, 2021 and 2020, there were no unfunded commitments.

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

<u>Description</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 24,238,293	\$ ---	\$ ---	\$ 24,238,293
Total investments in the fair value hierarchy	\$ 24,238,293	\$ ---	\$ ---	24,238,293
Collective investment trust*				937,453
Total investments, at fair value				<u>\$ 25,175,746</u>

ODFJELL HOLDINGS (US) INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

3. FAIR VALUE MEASUREMENTS (CONTINUED):

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

<u>Description</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 20,977,129	\$ ---	\$ ---	\$ 20,977,129
Total investments in the fair value hierarchy	\$ 20,977,129	\$ ---	\$ ---	20,977,129
Collective investment trust*				1,404,025
Total investments, at fair value				<u>\$ 22,381,154</u>

*Certain investments that are measured at fair value using the NAV per share (or its equivalent) as a practical expedient have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

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.

4. CERTIFIED INFORMATION:

The plan administrator has elected, for the years ended December 31, 2021 and 2020, the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosures under the Employee Retirement Income Security Act of 1974. Accordingly, Principal, the trustee, has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate at December 31, 2021 and 2020.

	<u>2021</u>	<u>2020</u>
Mutual funds	\$ 24,238,293	\$ 20,977,129
Collective investment trust	937,453	1,404,025
Notes receivable from participants	1,064,605	944,216
Net appreciation in fair value of investments	2,490,426	2,228,866
Dividend income	462,665	358,839
Interest income on notes receivable from participants	49,602	59,619

ODFJELL HOLDINGS (US) INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

4. CERTIFIED INFORMATION (CONTINUED):

The Plan's independent auditor did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

5. TRANSACTIONS WITH PARTIES-IN-INTEREST:

The Employer provides to the Plan certain accounting and administrative services for which no fees are charged and, therefore, qualifies as a party-in-interest.

Certain Plan investments are managed by Principal. Principal is the trustee and recordkeeper of the Plan's assets and, therefore, qualifies as a party-in-interest.

Certain investment advisory services are provided by AJ Gallagher Benefit Services & Associates. AJ Gallagher Benefit Services & Associates receives revenue from the Plan for investment advisory services provided to the Plan and, therefore, qualifies as a party-in-interest.

The Plan issues notes to participants, which are secured by the balances in the participants' accounts. These transactions qualify as party-in-interest transactions.

6. PLAN TERMINATION:

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

7. TAX STATUS:

On June 15, 2022, the Plan was restated under a Volume Submitter Profit Sharing Plan with CODA, for which the Internal Revenue Service (IRS) provided an opinion letter dated June 30, 2020, stating that the Volume Submitter Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Volume Submitter Plan has been amended since receiving the opinion letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC, and therefore believes that the Plan is qualified, and the related trust is tax-exempt.

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

ODEJELL HOLDINGS (US) INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

8. CONCENTRATIONS:

One fund comprised approximately 22% of net assets available for benefits as of December 31, 2021. One fund comprised approximately 20% of net assets available for benefits as of December 31, 2020.

9. RISKS AND UNCERTAINTIES:

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in economic factors and conditions in the near term could materially 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.

10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

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

	<u>2021</u>	<u>2020</u>
Net assets available for benefits per the financial statements	\$ 26,323,479	\$ 23,379,501
Participant contributions receivable	(60,165)	(3,552)
Rounding	<u>(2)</u>	<u>(9)</u>
Net assets available for benefits per Form 5500	<u>\$ 26,263,312</u>	<u>\$ 23,375,940</u>

The following is a reconciliation of the changes in net assets available for benefits per the financial statements to Form 5500 for the year ended December 31:

	<u>2021</u>	<u>2020</u>
Net increase in net assets available for benefits per the financial statements	\$ 2,943,978	\$ 2,124,811
Net change in participant contributions receivable	(56,613)	(3,552)
Rounding	<u>7</u>	<u>(7)</u>
Net income per Form 5500	<u>\$ 2,887,372</u>	<u>\$ 2,121,252</u>

ODFJELL HOLDINGS (US) INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

11. PROHIBITED TRANSACTIONS:

As described in the schedule of delinquent participant contributions (included in the supplemental information), the Employer did not remit certain contributions to the Plan in a timely manner, as defined by ERISA. The Employer has intention to correct such instances and will reimburse affected participants for lost income associated with the delay in contributions. These contributions are considered non-exempt party-in-interest transactions, which may result in the imposition of a 15% excise tax on the amount of the transactions. The tax status of the Plan is not affected by these non-exempt transactions as the Employer intends to pay all fines that may be imposed.

SUPPLEMENTAL INFORMATION

ODEJELL HOLDINGS (US) INC. 401(K) PLAN
EIN: 27-3522353, PLAN NO. 003
SCHEDULE H, LINE 4i
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2021

(a)	(b) IDENTITY OF ISSUER, BORROWER, LESSOR OR SIMILAR PARTY	(c) DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, PAR OR MATURITY VALUE	(d) COST	(e) CURRENT VALUE
	Vanguard Group	Vanguard Target Retirement 2025 Fund	**	5,670,965
	Vanguard Group	Vanguard Target Retirement 2035 Fund	**	2,427,602
	Vanguard Group	Vanguard Target Retirement 2040 Fund	**	2,261,358
	Vanguard Group	Vanguard Target Retirement 2045 Fund	**	1,869,374
	Vanguard Group	Vanguard Target Retirement 2030 Fund	**	1,821,425
	Vanguard Group	Vanguard Target Retirement 2050 Fund	**	1,203,275
	JP Morgan	JP Morgan US Research Enhanced Equity Fund	**	1,135,130
	Vanguard Group	Vanguard 500 Index Fund	**	940,074
*	Principal Global Investors Trust Co	Principal Stable Value Fund	**	937,453
	Vanguard Group	Vanguard International Growth Fund	**	906,203
	Vanguard Group	Vanguard Target Retirement 2020 Fund	**	764,788
	Vanguard Group	Vanguard Target Retirement 2055 Fund	**	630,692
	MFS Inv. Management	MFS Growth Fund	**	588,769
	Vanguard Group	Vanguard Target Retirement 2060 Fund	**	491,541
*	Principal Funds, Inc.	Principal MidCap Value Fund	**	490,812
	JP Morgan	JP Morgan Mid Cap Growth Fund	**	489,260
	Vanguard Group	Vanguard Target Retirement Income Fund	**	423,887
	Vanguard Group	Vanguard Mid Cap Index Fund	**	346,686
	Vanguard Group	Vanguard Small Cap Index Fund	**	333,154
	T. Rowe Price Associates, Inc.	T. Rowe Price Capital Appreciation Fund	**	250,085
	American Funds	American Funds New Perspective Fund	**	245,139
	Neuberger Berman	Neuberger Berman Strategic Income Fund	**	206,197
	JP Morgan	JP Morgan Core Bond Fund	**	173,295
	T. Rowe Price Associates, Inc.	T. Rowe Price Value Fund	**	147,256
	JP Morgan	JP Morgan Small Cap Value Fund	**	147,080
	Vanguard Group	Vanguard Total International Stock Index Fund	**	115,067
	Columbia Management Advisors	Columbia Overseas Value Fund	**	87,456
*	Principal Funds, Inc.	Principal SmallCap Growth Fund	**	46,902
	Vanguard Group	Vanguard Target Retirement 2065 Fund	**	24,821
*	Participant loans	Participant loans with interest rates of 5.25% to 7.50%, maturing through November 2025	N/A	1,064,605
				<u>\$ 26,240,351</u>

* Indicates a party-in-interest

** Investments are participant directed, thus cost information is not required.

See independent auditors' report.

ODEJELL HOLDINGS (US) INC. 401(K) PLAN

EIN: 27-3522353, PLAN NO. 003

SCHEDULE H, LINE 4a

**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended March 31, 2014	\$ 729
Participant contributions for the week ended December 12, 2014	41
Participant contributions for the week ended December 15, 2014	3,500
Participant contributions for the week ended April 10, 2015++	1,540
Participant contributions for the week ended June 5, 2015++	23
Participant contributions for the week ended June 12, 2015++	23
Participant contributions for the week ended June 19, 2015++	23
Participant contributions for the week ended June 26, 2015++	23
Participant contributions for the week ended July 2, 2015++	23
Participant contributions for the week ended July 10, 2015++	23
Participant contributions for the week ended July 17, 2015++	23

See independent auditors' report.

ODEJELL HOLDINGS (US) INC. 401(K) PLAN

EIN: 27-3522353, PLAN NO. 003

SCHEDULE H, LINE 4a

**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended July 24, 2015++	\$ 23
Participant contributions for the week ended July 31, 2015++	23
Participant contributions for the week ended August 7, 2015++	23
Participant contributions for the week ended August 14, 2015++	23
Participant contributions for the week ended August 21, 2015++	23
Participant contributions for the week ended August 28, 2015++	23
Participant contributions for the week ended September 4, 2015++	23
Participant contributions for the week ended September 11, 2015++	23
Participant contributions for the week ended September 18, 2015++	23
Participant contributions for the week ended September 25, 2015++	23
Participant contributions for the week ended October 2, 2015++	23

See independent auditors' report.

ODEJELL HOLDINGS (US) INC. 401(K) PLAN

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SCHEDULE H, LINE 4a

**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended October 9, 2015++	\$ 23
Participant contributions for the week ended October 16, 2015++	23
Participant contributions for the week ended October 23, 2015++	23
Participant contributions for the week ended October 30, 2015++	23
Participant contributions for the week ended November 6, 2015++	23
Participant contributions for the week ended November 13, 2015++	23
Participant contributions for the week ended November 20, 2015++	23
Participant contributions for the week ended November 25, 2015++	23
Participant contributions for the week ended September 8, 2017	7,446
Participant contributions for the week ended November 17, 2017	8,284
Participant contributions for the week ended December 15, 2017	9,424

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**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended March 9, 2018	\$ 9,107
Participant contributions for the week ended March 16, 2018	8,762
Participant contributions for the week ended March 23, 2018	9,236
Participant contributions for the week ended March 30, 2018	11,349
Participant contributions for the week ended June 22, 2018	8,635
Participant contributions for the week ended June 28, 2018	245
Participant contributions for the week ended July 6, 2018++	10,010
Participant contributions for the week ended August 3, 2018	9,382
Participant contributions for the week ended October 26, 2018++	2,538
Participant contributions for the week ended November 2, 2018	10,498
Participant contributions for the week ended November 9, 2018	11,084

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**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended December 7, 2018	\$ 10,071
Participant contributions for the week ended December 14, 2018	39,799
Participant contributions for the week ended January 4, 2019++	16,248
Participant contributions for the week ended January 15, 2019++	37,885
Participant contributions for the week ended January 18, 2019++	14,271
Participant contributions for the week ended February 15, 2019++	3,266
Participant contributions for the week ended March 22, 2019++	13,977
Participant contributions for the week ended March 29, 2019++	15,080
Participant contributions for the week ended April 19, 2019++	17,523
Participant contributions for the week ended April 26, 2019++	18,525
Participant contributions for the week ended April 30, 2019++	688

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**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended May 3, 2019++	\$ 2,735
Participant contributions for the week ended May 30, 2019	245
Participant contributions for the week ended June 28, 2019++	15,458
Participant contributions for the week ended July 5, 2019++	47
Participant contributions for the week ended July 12, 2019++	13,158
Participant contributions for the week ended July 19, 2019++	15,629
Participant contributions for the week ended July 30, 2019++	8,238
Participant contributions for the week ended August 2, 2019++	17,993
Participant contributions for the week ended August 16, 2019++	15,619
Participant contributions for the week ended August 23, 2019++	15,752
Participant contributions for the week ended August 30, 2019++	8,351

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**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended September 6, 2019++	\$ 15,944
Participant contributions for the week ended November 15, 2019++	8,405
Participant contributions for the week ended November 27, 2019++	41,319
Participant contributions for the week ended February 7, 2020++	3,331
Participant contributions for the week ended March 13, 2020++	42,700
Participant contributions for the week ended March 30, 2020++	114,228
Participant contributions for the week ended April 10, 2020++	15,989
Participant contributions for the week ended April 15, 2020++	41,547
Participant contributions for the week ended April 17, 2020++	4,164
Participant contributions for the week ended April 24, 2020++	16,555
Participant contributions for the week ended April 30, 2020	735

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SCHEDULE H, LINE 4a

**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended May 1, 2020++	\$ 2,888
Participant contributions for the week ended May 15, 2020++	3,720
Participant contributions for the week ended May 22, 2020++	15,461
Participant contributions for the week ended May 29, 2020++	39,870
Participant contributions for the week ended June 12, 2020++	14,099
Participant contributions for the week ended June 15, 2020++	37,775
Participant contributions for the week ended June 19, 2020++	14,626
Participant contributions for the week ended June 26, 2020++	2,517
Participant contributions for the week ended June 30, 2020++	37,582
Participant contributions for the week ended July 15, 2020++	38,607
Participant contributions for the week ended July 17, 2020++	3,079

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**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended July 24, 2020++	\$ 15,228
Participant contributions for the week ended July 30, 2020++	39,309
Participant contributions for the week ended July 31, 2020++	15,311
Participant contributions for the week ended August 7, 2020	958
Participant contributions for the week ended August 14, 2020++	60,696
Participant contributions for the week ended August 21, 2020	104
Participant contributions for the week ended August 28, 2020++	58,055
Participant contributions for the week ended September 4, 2020++	15,396
Participant contributions for the week ended September 11, 2020++	14,758
Participant contributions for the week ended September 15, 2020	50
Participant contributions for the week ended September 25, 2020++	19,592

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**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended September 30, 2020++	\$ 37,049
Participant contributions for the week ended October 2, 2020++	2,972
Participant contributions for the week ended October 9, 2020++	19,423
Participant contributions for the week ended October 15, 2020++	36,518
Participant contributions for the week ended October 16, 2020++	19,764
Participant contributions for the week ended October 23, 2020++	19,636
Participant contributions for the week ended October 30, 2020	37
Participant contributions for the week ended November 6, 2020++	19,289
Participant contributions for the week ended November 20, 2020++	19,722
Participant contributions for the week ended December 11, 2020++	14,349
Participant contributions for the week ended December 15, 2020++	52,090

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**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended December 18, 2020++	\$ 14,025
Participant contributions for the week ended December 30, 2020++	1,517
Participant contributions for the week ended December 31, 2020	2,326
Participant contributions for the week ended January 8, 2021++	3,772
Participant contributions for the week ended January 15, 2021++	20,344
Participant contributions for the week ended January 22, 2021++	15,667
Participant contributions for the week ended January 29, 2021++	54,609
Participant contributions for the week ended February 5, 2021++	3,371
Participant contributions for the week ended February 12, 2021++	43,951
Participant contributions for the week ended February 15, 2021++	946
Participant contributions for the week ended February 19, 2021++	3,706

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**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended February 26, 2021++	\$ 56,703
Participant contributions for the week ended March 5, 2021++	14,159
Participant contributions for the week ended March 12, 2021++	17,920
Participant contributions for the week ended March 15, 2021++	957
Participant contributions for the week ended March 19, 2021++	3,597
Participant contributions for the week ended March 24, 2021	84
Participant contributions for the week ended March 26, 2021++	14,710
Participant contributions for the week ended March 30, 2021++	957
Participant contributions for the week ended March 31, 2021	9,703
Participant contributions for the week ended April 1, 2021++	15,006
Participant contributions for the week ended April 9, 2021++	15,678
Participant contributions for the week ended April 15, 2021++	40,430

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**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended April 16, 2021++	\$ 14,879
Participant contributions for the week ended April 21, 2021++	3,589
Participant contributions for the week ended April 23, 2021++	14,215
Participant contributions for the week ended April 30, 2021++	31,614
Participant contributions for the week ended May 7, 2021++	14,275
Participant contributions for the week ended May 14, 2021++	3,484
Participant contributions for the week ended May 15, 2021++	39,017
Participant contributions for the week ended May 21, 2021++	10,598
Participant contributions for the week ended May 28, 2021++	57,168
Participant contributions for the week ended June 3, 2021++	11,653
Participant contributions for the week ended June 4, 2021++	3,636

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**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended June 11, 2021++	\$ 16,921
Participant contributions for the week ended June 15, 2021++	41,001
Participant contributions for the week ended June 25, 2021++	11,924
Participant contributions for the week ended June 30, 2021++	43,248
Participant contributions for the week ended July 2, 2021++	15,947
Participant contributions for the week ended August 6, 2021++	15,562
Participant contributions for the week ended August 20, 2021++	14,915
Participant contributions for the week ended October 15, 2021	2,108
Participant contributions for the week ended October 26, 2021	264
Participant contributions for the week ended October 29, 2021	4,962
Participant contributions for the week ended November 15, 2021	2,760

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SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2021

(a) PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO THE PLAN	(b) TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTION
Participant contributions for the week ended November 30, 2021	\$ 2,240
Participant contributions for the week ended December 30, 2021++	<u>2,780</u>
	<u><u>\$ 2,151,311</u></u>

*Contributions indicated have been fully corrected

++Remittances indicated included loan payments

See independent auditors' report.