

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 2022 This Form is Open to Public Inspection
---	---	--

Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</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	FOAMCRAFT, INC. PROFIT SHARING PLAN		1b Three-digit plan number (PN) ▶	001
			1c Effective date of plan	01/01/1993
2a Plan sponsor's name (employer, if for a single-employer plan)			2b Employer Identification Number (EIN)	35-0976556
Mailing address (include room, apt., suite no. and street, or P.O. Box)			2c Plan Sponsor's telephone number	317-545-3626
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)			2d Business code (see instructions)	325100
FOAMCRAFT, INC.				
9230 HARRISON PARK COURT				
INDIANAPOLIS, IN 46216-1090				

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.	09/14/2023	CHARLIE CRUZ
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

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		5 302
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) 302
a(2) Total number of active participants at the end of the plan year		6a(2) 303
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 73
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 376
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 376
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 243
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 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) ☐ 0 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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 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 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>FOAMCRAFT, INC. PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FOAMCRAFT, INC.</u>	D Employer Identification Number (EIN) <u>35-0976556</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....		1a 0	6
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1) 0	25843
(2) Participant contributions.....		1b(2)	
(3) Other.....		1b(3)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1) 1698	21274
(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) 275022	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A)	
(B) Common.....		1c(4)(B)	
(5) Partnership/joint venture interests		1c(5)	
(6) Real estate (other than employer real property)		1c(6)	
(7) Loans (other than to participants).....		1c(7)	
(8) Participant loans.....		1c(8)	
(9) Value of interest in common/collective trusts.....		1c(9)	
(10) Value of interest in pooled separate accounts		1c(10)	
(11) Value of interest in master trust investment accounts.....		1c(11)	
(12) Value of interest in 103-12 investment entities		1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds).....		1c(13) 608760	706553
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	
(15) Other		1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(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	885480	753676

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	885480	753676
---	-----------	--------	--------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	25843	
(B) Participants	2a(1)(B)	73509	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		99352
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	134	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	1032	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1166
(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)	2382	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2382
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-119236
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-16336
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	111191	
(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)		111191
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	3920	
(4) Other	2i(4)	357	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		4277
j Total expenses. Add all expense amounts in column (b) and enter total	2j		115468
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-131804
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: SPONSEL CPA GROUP,LLC

(2) EIN: 27-0851983

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	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 2022 This Form is Open to Public Inspection.
---	---	--

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>FOAMCRAFT, INC. PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FOAMCRAFT, INC.</u>	D Employer Identification Number (EIN) <u>35-0976556</u>

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	<u>0</u>
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): <u>35-1914300</u>		
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) 2022
v. 220413

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (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 _____



FOAMCRAFT, INC. 401(K) PLAN

Financial Statements

*TOGETHER WITH INDEPENDENT AUDITOR'S REPORT
DECEMBER 31, 2022*

SponseCPAGroup.com

251 North Illinois Street Suite 450 Indianapolis, IN 46204

507 Woodcrest Drive Bloomington, IN 47401

MAIN 317.608.6699 FAX 317.608.6698

FOAMCRAFT, INC. 401(K) PLAN

Table of Contents

Independent Auditor's Report	1-4
---	------------

Financial Statements

Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to the Financial Statements	7-11

Supplemental Schedules

Schedule of Assets (Held at Year End)	12
Schedule of Reportable Transactions (Transactions in Excess of 5% of Plan Assets at Beginning of Year)	13

INDEPENDENT AUDITOR'S REPORT

To Management of Foamcraft, Inc. and the Plan
Participants of the Foamcraft, Inc. 401(k) Plan:

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

We have performed audits of the accompanying financial statements of the Foamcraft, Inc. 401(k) Plan (formerly Foamcraft, Inc. Profit Sharing Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, 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 Foamcraft, Inc. 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2022 and 2021, and for the year ended December 31, 2022, 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 Foamcraft, Inc. 401(k) 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 these 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 Foamcraft, Inc. 401(k) 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.

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- 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 Foamcraft, Inc. 401(k) 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 Foamcraft, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2022, and Schedule of Reportable Transactions (Transactions in Excess of 5% of Plan Assets at Beginning of Year) for the year ended December 31, 2022, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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.

Supplemental Schedules Required by ERISA (Continued)

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 the form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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

Indianapolis, Indiana
August 29, 2023

Sponsel CPA Group, LLC

FOAMCRAFT, INC. 401(K) PLAN*Statements of Net Assets Available for Benefits**December 31, 2022 and 2021*

	<u>2022</u>	<u>2021</u>
Assets		
Cash and cash equivalents	\$ 6	\$ -
Investments, at fair value	727,827	885,480
Employer contributions receivable	<u>25,843</u>	<u>-</u>
<i>Total assets</i>	<u><u>\$ 753,676</u></u>	<u><u>\$ 885,480</u></u>
Net Assets Available for Benefits	<u><u>\$ 753,676</u></u>	<u><u>\$ 885,480</u></u>

FOAMCRAFT, INC. 401(K) PLAN*Statement of Changes in Net Assets Available for Benefits**For the Year Ended December 31, 2022*

Additions to Net Assets Attributed to:

Investment gain:

Dividends and interest	\$ 3,548
------------------------	----------

Contributions:

Participant	73,509
-------------	--------

Employer	25,843
----------	--------

<i>Total contributions</i>	<u>99,352</u>
----------------------------	---------------

<i>Total additions</i>	<u>102,900</u>
------------------------	----------------

Deductions from Net Assets Attributed to:

Net depreciation in value of investments	(119,236)
--	-----------

Benefits paid to participants	(111,191)
-------------------------------	-----------

Administrative expenses	<u>(4,277)</u>
-------------------------	----------------

<i>Total deductions</i>	<u>(234,704)</u>
-------------------------	------------------

<i>Net decrease in net assets available for benefits</i>	(131,804)
--	-----------

Net Assets Available for Benefits:

Beginning of year	<u>885,480</u>
-------------------	----------------

End of year	<u>\$ 753,676</u>
-------------	-------------------

FOAMCRAFT, INC. 401(K) PLAN

Notes to the Financial Statements

December 31, 2022

1. DESCRIPTION OF THE PLAN

The following description of Foamcraft, Inc. 401(k) Plan (the Plan) provides only general information. Reference should be made to the Plan document for a more complete description of the Plan's provisions.

General

The Plan, effective January 1, 1993, and most recently amended and restated effective January 1, 2022, is a defined contribution plan covering the employees of Foamcraft, Inc. (referred to as "the Company"). Prior to January 1, 2022, participation was open to employees who had completed two years of service and were age twenty-one (21) or older. Effective January 1, 2022, participation requirements were amended to allow employees to participate after ninety (90) days of service and age eighteen (18) or older. Prior to January 1, 2022, the plan name was, Foamcraft, Inc. Profit Sharing Plan. The Plan is subject to provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Effective October 1, 2022, each year, participants may make voluntary contributions up to the IRS limits of pre-tax annual compensation as defined by the Plan. Employee rollover contributions are also permitted.

Each year, the Company may make a discretionary profit sharing contribution to the Plan. Contributions to the Plan will be allocated to each participant eligible to share in the contribution based on his or her proportionate compensation received for the year to the total compensation received by all other eligible participants. There was no discretionary profit sharing contribution for the year ended December 31, 2022.

Effective October 1, 2022, the Company may make a discretionary matching contribution equal to a percentage of participant salary deferrals, excluding catch-up contributions. There was a discretionary matching contribution declared by the Company in the amount of \$25,843 for the year ended December 31, 2022. This amount was receivable to the Plan as of December 31, 2022, and was received by the Plan in 2023.

Participants' Accounts

Each participant's account is credited with the participant's contribution, the Company's discretionary matching contribution, allocation of the Company's profit sharing contribution, and Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account. Until November 15, 2022, all or part of the Plan assets were nonparticipant-directed. After this date, all Plan assets are participant-directed.

Vesting

Prior to January 1, 2022, participants were immediately 100% vested in all portions of their account balance upon entering the Plan. Effective October 1, 2022, participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the discretionary profit sharing and discretionary matching contributions, plus earnings thereon, occurs over a two year period as shown below.

<u>Years of Service</u>	<u>Vested %</u>
Less than 2 years	0%
2 years or more	100%

1. DESCRIPTION OF THE PLAN, CONTINUED

Withdrawals

Prior to January 1, 2022, upon termination of service, participants could elect to receive a lump-sum amount equal to the value of their account. Participants were also able to take in-service withdrawals once they reached the age of 65.

Effective January 1, 2022, participants may take in-service withdrawals once they reach the age of 59 ½. Upon termination of service, participants may elect to receive a lump-sum amount equal to the value of their account.

Contributions Receivable

Employer contributions receivable consist of amounts allocated to but not yet received by the plan prior to year-end.

Payments of Benefits

Distributions and withdrawals are payable upon normal retirement at age 65, termination, disability or death. The participant, or their beneficiary, elects the manner they will receive vested benefits as outlined in the Plan document.

Forfeited Accounts

Forfeitures of employer contributions may be used to pay administrative expenses or to reduce future employer contributions. The forfeited nonvested account amount applied to administrative expenses was \$116 for the year ended December 31, 2022. At December 31, 2022, no forfeitures remained to be applied in future years. For the year ended December 31, 2021, all participants were fully vested in employer contributions immediately, and therefore, forfeitures were not applicable to the Plan during that period.

Administrative Expenses

The Company is the administrator of the Plan, and as such, carries out the duties imposed by ERISA. The fiduciary committee of the Company meets regularly to review investment options and performance. The administrator has delegated certain responsibilities for the operation and administration of the Plan. Some of the administrative expenses of the Plan are paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. The total administrative expenses incurred by the Plan were \$4,277 for the year ended December 31, 2022.

Subsequent Events

Subsequent events have been evaluated by plan management through August 29, 2023, which is the date the financial statements were available to be issued.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Use of Estimates

These statements have been prepared on the accrual basis of accounting. The preparation of statements in conformity with accounting principles generally accepted in the United States of America requires management 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 as determined by quoted market prices, which represents the net asset value of shares held at year end. 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. Management determines the Plan's valuation policies utilizing information provided by the investment adviser and custodian. 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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payments of Benefits

Benefits are recorded when paid.

3. FAIR VALUE MEASUREMENTS

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 under FASB ASC 820 are described as follows:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | <p>Inputs to the valuation methodology include</p> <ul style="list-style-type: none">• 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. <p>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.</p> |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

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

3. FAIR VALUE MEASUREMENTS, CONTINUED

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2022 and 2021.

Money Market Fund: Valued at the quoted net asset value (NAV) of shares held by the Plan at year end.

Corporate Bonds, Mutual Funds, and Exchange-Traded Funds: Valued at the net asset value (NAV) of shares held by the Plan at year end.

The methods described above may produce a fair value calculation that may not be indicative of the 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.

Fair values of assets measured on a recurring basis are as follows:

	As of <u>12/31/22</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money Market Fund	\$ 21,274	\$ 21,274	\$ -	\$ -
Mutual Funds	706,553	706,553	-	-
Total	<u>\$ 727,827</u>	<u>\$ 727,827</u>	<u>\$ -</u>	<u>\$ -</u>

	As of <u>12/31/21</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Money Market Fund	\$ 1,697	\$ 1,697	\$ -	\$ -
Corporate Bonds	275,022	275,022	-	-
Mutual Funds	548,748	548,748	-	-
Exchange-Traded Fund	60,013	60,013	-	-
Total	<u>\$ 885,480</u>	<u>\$ 885,480</u>	<u>\$ -</u>	<u>\$ -</u>

4. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIANS

The investments at fair value held at December 31, 2022 and 2021, and the net depreciation in fair value of investments and dividend and interest income for the year ended December 31, 2022, as reported and disclosed in the accompanying financial statements and supplemental schedules, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Charles Schwab Trust Bank, the current custodian of the Plan, and SEI Private Trust Company, the former custodian of the Plan. We have been informed by the plan administrator that Charles Schwab Trust Bank, the current custodian, held the Plan's investment assets and executed investment transactions from October 6, 2022 to December 31, 2022, and that SEI Private Trust Company, the former custodian, held the Plan's investment assets and executed investment transactions for the year ended December 31, 2021, and the period from January 1, 2022 to November 15, 2022.

FOAMCRAFT, INC. 401(K) PLAN*Notes to the Financial Statements**December 31, 2022*

5. PLAN TAX STATUS

The Internal Revenue Service has determined in its opinion letter dated June 30, 2020, that the volume submitter plan adopted by the Plan is qualified and the trust established under the Plan is exempt under the appropriate sections of the Internal Revenue Code (the IRC). Although the Plan has been amended since receiving the opinion letter, the plan administrator believes the Plan is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan, as most recently amended and restated, 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 if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by various federal and state taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The Plan has filed its tax returns for periods through December 31, 2021. These returns are generally open to examination by the relevant taxing authorities for a period of three years from the later of the date the return was filed or its due date. Accordingly, the tax filings for the years ended December 31, 2021, 2020, and 2019, are open to examination at December 31, 2022.

6. PLAN TERMINATION

Although they have not expressed any intent to do so, the Company 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 termination, all assets would be distributed out of the Plan in accordance with the Plan document and all participants would become fully vested.

7. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Plan investments are currently held by Charles Schwab Trust Bank, and were previously held by SEI Private Trust Company, and therefore these transactions qualify as party-in-interest transactions under ERISA. As described in Note 1, the Plan paid expenses to various service providers, which also qualify as party-in-interest transactions.

8. RISKS AND UNCERTAINTIES

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

FOAMCRAFT, INC. 401(K) PLAN

Employer Identification Number 35-0976556

Plan Number 001

Schedule H, Line 4i - Schedule of Assets (Held at Year End)

December 31, 2022

(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
Money Market Funds				
*	Schwab	Government Money Fund Inv Shares	**	\$ 21,274
Mutual Funds				
	American Funds	2055 Target Date Retirement R6	**	5,721
	American Funds	2060 Target Date Retirement R6	**	2,935
	American Funds	2065 Target Date Retirement R6	**	1,460
	American Funds	2010 Target Date Retirement R6	**	1,123
	American Funds	2015 Target Date Retirement R6	**	189,192
	American Funds	2020 Target Date Retirement R6	**	118,488
	American Funds	2025 Target Date Retirement R6	**	108,226
	American Funds	2030 Target Date Retirement R6	**	63,826
	American Funds	2035 Target Date Retirement R6	**	103,477
	American Funds	2045 Target Date Retirement R6	**	29,447
	American Funds	2050 Target Date Retirement R6	**	9,108
	American Funds	2040 Target Date Retirement R6	**	36,305
	Cohen & Steers	Real Estate Securities Z	**	370
	Fidelity	Total Bond Fund	**	461
	Fidelity	500 Index Fund	**	25,258
	T. Rowe Price	Blue Chip Growth I	**	886
	Vanguard	Developed Markets Index Adm	**	3,833
	Vanguard	Equity Income Fund Adm	**	2,193
	Vanguard	Inflation Protected Securities Adm	**	3,360
	Vanguard	Mid-Cap Index Fund Adm	**	436
	Vanguard	Small Cap I	**	448
				706,553
				\$ 727,827

* A party-in-interest as defined by ERISA.

** Cost information is not required for participant-directed investments.

FOAMCRAFT, INC. 401(K) PLAN

Employer Identification Number 35-0976556

Plan Number 001

Schedule H, Line 4j - Schedule of Reportable Transactions

(Transactions in Excess of 5% of Plan Assets at Beginning of Year)

For the Year Ended December 31, 2022

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with Transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
(1) <u>Single transactions reportable</u>								
SEI Investments Co.	Government Fund	\$ 80,062	\$ -	\$ -	\$ -	\$ 80,062	\$ 80,062	\$ -
MFS	International Diversification Fund	\$ -	\$ 65,304	\$ -	\$ -	\$ 72,647	\$ 65,304	\$ (7,343)
SEI Investments Co.	Government Fund	\$ -	\$ 84,154	\$ -	\$ -	\$ 84,154	\$ 84,154	\$ -
DFA	International Core Equity Portfolio	\$ -	\$ 133,354	\$ -	\$ -	\$ 143,093	\$ 133,354	\$ (9,739)
DFA	US Small Cap Portfolio	\$ -	\$ 50,889	\$ -	\$ -	\$ 52,490	\$ 50,889	\$ (1,601)
DFA	US Core Equity Portfolio	\$ -	\$ 157,237	\$ -	\$ -	\$ 167,593	\$ 157,237	\$ 10,356
(2) <u>Series of nonsecurity transactions</u>								
None reportable.								
(3) <u>Aggregate transactions in one issue of securities</u>								
SEI Investments Co.	Government Fund	\$ 164,892	\$ -	\$ -	\$ -	\$ 164,892	\$ 164,892	N/A
		\$ -	\$ 166,618	\$ -	\$ -	\$ 166,618	\$ 166,618	\$ -
		55 Purchases	38 Sales					
DFA	US Core Equity 1 Portfolio	\$ -	\$ 203,909	\$ -	\$ -	\$ 185,927	\$ 203,909	\$ 17,982
			12 Sales					
MFS	International Diversification Fund	\$ -	\$ 105,921	\$ -	\$ -	\$ 110,951	\$ 105,921	\$ (5,030)
			2 Sales					
DFA	US Small Cap Portfolio	\$ -	\$ 63,254	\$ -	\$ -	\$ 62,164	\$ 63,254	\$ 1,090
			3 Sales					
(4) <u>Other transactions involving securities or parties involved in single transactions reportable</u>								
None reportable.								

FOAMCRAFT, INC. 401(K) PLAN

Employer Identification Number 35-0976556

Plan Number 001

Schedule H, Line 4j - Schedule of Reportable Transactions

(Transactions in Excess of 5% of Plan Assets at Beginning of Year)

For the Year Ended December 31, 2022

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with Transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
<u>(1) Single transactions reportable</u>								
SEI Investments Co.	Government Fund	\$ 80,062	\$ -	\$ -	\$ -	\$ 80,062	\$ 80,062	\$ -
MFS	International Diversification Fund	\$ -	\$ 65,304	\$ -	\$ -	\$ 72,647	\$ 65,304	\$ (7,343)
SEI Investments Co.	Government Fund	\$ -	\$ 84,154	\$ -	\$ -	\$ 84,154	\$ 84,154	\$ -
DFA	International Core Equity Portfolio	\$ -	\$ 133,354	\$ -	\$ -	\$ 143,093	\$ 133,354	\$ (9,739)
DFA	US Small Cap Portfolio	\$ -	\$ 50,889	\$ -	\$ -	\$ 52,490	\$ 50,889	\$ (1,601)
DFA	US Core Equity Portfolio	\$ -	\$ 157,237	\$ -	\$ -	\$ 167,593	\$ 157,237	\$ 10,356
<u>(2) Series of nonsecurity transactions</u>								
None reportable.								
<u>(3) Aggregate transactions in one issue of securities</u>								
SEI Investments Co.	Government Fund	\$ 164,892	\$ -	\$ -	\$ -	\$ 164,892	\$ 164,892	N/A
		\$ -	\$ 166,618	\$ -	\$ -	\$ 166,618	\$ 166,618	\$ -
		55 Purchases	38 Sales					
DFA	US Core Equity 1 Portfolio	\$ -	\$ 203,909	\$ -	\$ -	\$ 185,927	\$ 203,909	\$ 17,982
			12 Sales					
MFS	International Diversification Fund	\$ -	\$ 105,921	\$ -	\$ -	\$ 110,951	\$ 105,921	\$ (5,030)
			2 Sales					
DFA	US Small Cap Portfolio	\$ -	\$ 63,254	\$ -	\$ -	\$ 62,164	\$ 63,254	\$ 1,090
			3 Sales					
<u>(4) Other transactions involving securities or parties involved in single transactions reportable</u>								
None reportable.								

FOAMCRAFT, INC. 401(K) PLAN

Employer Identification Number 35-0976556

Plan Number 001

Schedule H, Line 4i - Schedule of Assets (Held at Year End)

December 31, 2022

(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
Money Market Funds				
*	Schwab	Government Money Fund Inv Shares	**	\$ 21,274
Mutual Funds				
	American Funds	2055 Target Date Retirement R6	**	5,721
	American Funds	2060 Target Date Retirement R6	**	2,935
	American Funds	2065 Target Date Retirement R6	**	1,460
	American Funds	2010 Target Date Retirement R6	**	1,123
	American Funds	2015 Target Date Retirement R6	**	189,192
	American Funds	2020 Target Date Retirement R6	**	118,488
	American Funds	2025 Target Date Retirement R6	**	108,226
	American Funds	2030 Target Date Retirement R6	**	63,826
	American Funds	2035 Target Date Retirement R6	**	103,477
	American Funds	2045 Target Date Retirement R6	**	29,447
	American Funds	2050 Target Date Retirement R6	**	9,108
	American Funds	2040 Target Date Retirement R6	**	36,305
	Cohen & Steers	Real Estate Securities Z	**	370
	Fidelity	Total Bond Fund	**	461
	Fidelity	500 Index Fund	**	25,258
	T. Rowe Price	Blue Chip Growth I	**	886
	Vanguard	Developed Markets Index Adm	**	3,833
	Vanguard	Equity Income Fund Adm	**	2,193
	Vanguard	Inflation Protected Securities Adm	**	3,360
	Vanguard	Mid-Cap Index Fund Adm	**	436
	Vanguard	Small Cap I	**	448
				706,553
				\$ 727,827

* A party-in-interest as defined by ERISA.

** Cost information is not required for participant-directed investments.