

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
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
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 HUPP 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 04/01/1988
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) HUPP ELECTRIC MOTORS, INC. 500 57TH STREET MARION, IA 52302
2b	Employer Identification Number (EIN) 42-0654607
2c	Plan Sponsor's telephone number 319-366-0761
2d	Business code (see instructions) 811310

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/02/2023	CRAIG NELSON
	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		5 270
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 230
a(2) Total number of active participants at the end of the plan year		6a(2) 241
b Retired or separated participants receiving benefits		6b 8
c Other retired or separated participants entitled to future benefits.....		6c 34
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 283
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 283
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 220
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 26
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 2T 3B 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 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
		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 HUPP 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HUPP ELECTRIC MOTORS, INC.	D Employer Identification Number (EIN) 42-0654607	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	82157	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
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan HUPP 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 HUPP ELECTRIC MOTORS, INC.	D Employer Identification Number (EIN) 42-0654607	

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:	FUTURE FUNDS SERIES ACCT II OF GWL
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b Name of sponsor of entity listed in (a):	GREAT-WEST LIFE & ANNUITY INS. CO.
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c EIN-PN 04-3159710-202	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3454056
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a Name of MTIA, CCT, PSA, or 103-12 IE:		
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b Name of sponsor of entity listed in (a):		
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:		
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:		
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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)
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:		
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:		
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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)
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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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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)

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
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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 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>HUPP 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HUPP ELECTRIC MOTORS, INC.</u>	D Employer Identification Number (EIN) <u>42-0654607</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	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....		1b(1) 0	0
(2) Participant contributions.....		1b(2) 0	0
(3) Other.....		1b(3) 0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....		1c(1) 0	0
(2) U.S. Government securities		1c(2) 0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A) 0	0
(B) All other		1c(3)(B) 0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A) 0	0
(B) Common.....		1c(4)(B) 0	0
(5) Partnership/joint venture interests		1c(5) 0	0
(6) Real estate (other than employer real property)		1c(6) 0	0
(7) Loans (other than to participants).....		1c(7) 0	0
(8) Participant loans.....		1c(8) 524248	569209
(9) Value of interest in common/collective trusts.....		1c(9) 927279	3454056
(10) Value of interest in pooled separate accounts		1c(10)	
(11) Value of interest in master trust investment accounts.....		1c(11) 0	0
(12) Value of interest in 103-12 investment entities		1c(12) 0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....		1c(13) 21563308	14950471
(14) Value of funds held in insurance company general account (unallocated contracts).....		1c(14)	
(15) Other		1c(15) 0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	23014835	18973736

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	23014835	18973736
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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)	395969	
(B) Participants	2a(1)(B)	1106450	
(C) Others (including rollovers)	2a(1)(C)	76448	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1578867
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	24013	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		24013
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1741702	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1741702
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		36272
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-5181704
c Other income	2c		49783
d Total income. Add all income amounts in column (b) and enter total	2d		-1751067
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2134633	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2134633
f Corrective distributions (see instructions)	2f		19260
g Certain deemed distributions of participant loans (see instructions)	2g		53982
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	82157	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		82157
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2290032
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-4041099
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: CLIFTON LARSON ALLEN

(2) EIN: 37-0802863

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 HUPP 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 HUPP ELECTRIC MOTORS, INC.		D Employer Identification Number (EIN) 42-0654607
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): 84-1455663		
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 _____

HUPP 401(K) PLAN

**FINANCIAL STATEMENTS AND
ERISA-REQUIRED SUPPLEMENTAL SCHEDULE**

**AS OF DECEMBER 31, 2022 AND 2021 AND
FOR THE YEAR ENDED DECEMBER 31, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**HUPP 401(K) PLAN
TABLE OF CONTENTS
AS OF DECEMBER 31, 2022 AND 2021 AND
FOR THE YEAR ENDED DECEMBER 31, 2022**

INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS	5
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	6
NOTES TO FINANCIAL STATEMENTS	7
ERISA-REQUIRED SUPPLEMENTAL SCHEDULE (ATTACHMENT TO FORM 5500)	
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)	14



INDEPENDENT AUDITORS' REPORT

Board of Trustees
Hupp 401(k) Plan
Cedar Rapids, Iowa

Report on the Audit of the Financial Statements

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

We have performed audits of the accompanying financial statements of Hupp 401(k) 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 Hupp 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 a qualified institution 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 3 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 Auditors' 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 (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hupp 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 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 Hupp 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued..

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

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hupp 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 Hupp 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.

Other Matter — Supplemental Schedule Required by ERISA

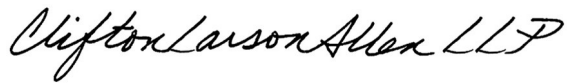
The supplemental schedule of assets (held at end of year) as of December 31, 2022 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

Board of Trustees
Hupp 401(k) Plan

In our opinion

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Cedar Rapids, Iowa
September 27, 2023

**HUPP 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
ASSETS		
INVESTMENTS (at Fair Value)		
Mutual Funds	\$ 14,950,530	\$ 21,563,279
Collective Fund	<u>3,454,056</u>	<u>927,278</u>
Total Investments at Fair Value	18,404,586	22,490,557
NOTES RECEIVABLE FROM PARTICIPANTS	<u>698,080</u>	<u>627,128</u>
Total Assets	19,102,666	23,117,685
LIABILITIES		
EXCESS CONTRIBUTIONS PAYABLE	<u>22,663</u>	<u>16,792</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 19,080,003</u></u>	<u><u>\$ 23,100,893</u></u>

See accompanying Notes to Financial Statements.

HUPP 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2022

ADDITIONS:

INVESTMENT INCOME (LOSS)

Net Depreciation in Fair Value of Investments	\$ (5,181,704)
Interest and Dividends	<u>1,777,974</u>
Total Investment Loss	<u>(3,403,730)</u>

INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS

25,924

CONTRIBUTIONS

Employee 401(k) Deferral	1,083,785
Employer	395,970
Employee Rollover	<u>76,448</u>
Total Contributions	<u>1,556,203</u>

Total Additions	(1,821,603)
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DEDUCTIONS:

BENEFITS PAID TO PARTICIPANTS	2,166,918
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ADMINISTRATIVE EXPENSES	<u>32,369</u>
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Total Deductions	<u>2,199,287</u>
------------------	------------------

NET DECREASE	(4,020,890)
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of Year	<u>23,100,893</u>
End of Year	<u><u>\$ 19,080,003</u></u>

**HUPP 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 DESCRIPTION OF THE PLAN

The following description of the Hupp 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more comprehensive description of the Plan's provisions.

General

The Plan is a defined contribution plan originally effective April 1, 1988. The Plan has been amended throughout the years to comply with tax legislation and most recently amended effective January 1, 2019. The Plan is subject to the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Board of Trustees is responsible for oversight of the Plan and determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Eligibility

Employees of Hupp Electric Motors, Inc. (the Plan Sponsor) and Powerlift, Inc. (Participating Employer) are eligible to participate in the deferral and match components of the Plan upon turning 18 years of age. The employee must have been employed on the last day of the Plan year to be eligible for the discretionary employer profit sharing contribution. The entry date for participants for the participant voluntary contributions, employer match contribution, and the discretionary employer profit sharing contribution is the first day coinciding with or following the date they satisfy the Plan's eligibility requirements.

Contributions

The Plan includes a salary deferral arrangement allowed under Section 401(k) of the Internal Revenue Code (IRC). Eligible participants are permitted to elect to have a percentage, limited by Plan provisions, of their compensation contributed as pre-tax 401(k) or Roth contributions to the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions.

The Plan Sponsor contributes 50% of the first 6% of base compensation that a participant contributes to the Plan. The Plan Sponsor may, at its discretion, elect to make discretionary profit sharing contributions to the Plan. There were no additional discretionary profit sharing contributions for the year ended December 31, 2022.

Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of contributions into various investment options offered by the Plan. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant Accounts

Each participant's account is credited with the participant's contribution; the Plan Sponsor's matching contribution, and allocations of the Plan Sponsor's discretionary profit sharing contribution and an allocation of the Plan earnings and losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings or account balances, or participant transactions, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided by the participant's vested account.

**HUPP 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Vesting

Participants are immediately vested in their voluntary contributions, plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of service. A person is 100% vested after five years of service. A year of service is defined as an employee working 1,000 hours beginning on the employee's start date. Notwithstanding the above, a participant is fully vested upon reaching normal retirement age, death, or permanent disability.

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 account balance. The notes are secured by the balance in the participant's account and bear interest at rates commensurate with local prevailing rates at the time funds are borrowed, as determined by the Plan administrator. Principal and interest is paid ratably through payroll deductions. A participant may have no more than three outstanding loans at any one time.

Benefit Payments

Upon termination of service due to death, disability, or retirement, a participant may elect to receive the value of the vested interest in his or her account in the form of a lump sum distribution or installments. The Plan allows for in-service distributions if a participant reaches age 59 1/2, early retirement age of 55, and hardship distributions subject to Plan provisions. If a participant terminates employment and the participant's account balance does not exceed \$1,000, the Plan administrator will authorize the benefit payment without the participant's consent. If the balance of the terminated participant's account is between \$1,000 and \$5,000, the Plan Sponsor may authorize that the benefit payment be rolled into an individual retirement account in the participant's name.

Forfeitures

Forfeited nonvested accounts are used to reduce administrative expenses or are used to reduce future Plan Sponsor contributions. Forfeited vested accounts were \$1,596 and \$26,406 at December 31, 2022 and 2021, respectively. These accounts will be used to reduce plan administrative expenses, to reduce future Plan Sponsor contributions, or be reallocated to participants. During the year ended December 31, 2022 there were \$49,783 of forfeited balances used to reduce plan administrative expenses. There were no forfeitures used to reduce Plan Sponsor contributions nor used to be reallocated to participants for the year ended December 31, 2022.

**HUPP 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates in Preparing Financial Statements

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could 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. 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 Board of Trustees determines the Plan's valuation policies utilizing information provided by the trustee. See Note 4 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 the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. Delinquent notes receivable are recorded as distributions on the basis of the terms of the Plan document.

Payment of Benefits

Benefits are recorded when paid.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2022 excess contributions to the applicable participants in April 2023. The Plan distributed the 2021 excess contributions to the applicable participants in April 2022.

**HUPP 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Administrative Expenses

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

Subsequent Events

The Plan has evaluated subsequent events through September 27, 2023, the date the financial statements were available to be issued.

NOTE 3 CERTIFICATION OF INVESTMENT INFORMATION

Empower Trust Company, LLC, the trustee of the Plan, has supplied the Plan administrator with a certification as to the completeness and accuracy of all investment information and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2022 and 2021, the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2022, and the supplemental schedule of assets (held at end of year) as of December 31, 2022. Great-West Trust Company, LLC, the trustee of the Plan, has supplied the Plan administrator with a certification as to the completeness and accuracy of all investment information and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2021.

NOTE 4 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 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 other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- 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.

**HUPP 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 4 FAIR VALUE MEASUREMENTS (CONTINUED)

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

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

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

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

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 to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Collective Fund: Valued at the NAV of units (or its equivalent) of the collective trust. NAV is used as a practical expedient to estimate fair value.

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

2022			
	Level 1	Level 2	Level 3
Mutual Funds	\$ 14,950,530	\$ -	\$ -
Total Investments in the Fair Value Hierarchy	\$ 14,950,530	\$ -	\$ -
Investments Measured at Net Asset Value			
Total Investments at Fair Value			3,454,056
			\$ 18,404,586

2021			
	Level 1	Level 2	Level 3
Mutual Funds	\$ 21,563,279	\$ -	\$ -
Total Investments in the Fair Value Hierarchy	\$ 21,563,279	\$ -	\$ -
Investments Measured at Net Asset Value			
Total Investments at Fair Value			927,278
			\$ 22,490,557

**HUPP 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 4 FAIR VALUE MEASUREMENTS (CONTINUED)

The following table summarizes investments for which fair value is measured using the net asset per share practical expedient as of December 31:

Investment Type	Fair Value		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2022	2021			
Collective Fund:					
Stable Value Fund	\$ 3,454,056	\$ 927,278	\$ -	Daily	None

NOTE 5 RISK 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 the 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.

NOTE 6 PLAN TERMINATION

Although it has not expressed any intent to do so, the Plan Sponsor 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 become 100% vested in regard to their respective account balance.

NOTE 7 PLAN TAX STATUS

The Plan is placing reliance on an opinion letter received from the IRS on the prototype plan indicating that the Plan is qualified under Section 401 of the IRC and is therefore not subject to tax under current income tax law. The prototype plan has been amended since receiving the opinion letter. However, 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.

**HUPP 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021**

NOTE 8 PARTY-IN-INTEREST TRANSACTIONS

Plan investments consist of mutual funds and a collective trust fund managed by Empower Trust Company, LLC, who is also the trustee of the Plan. Therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. These party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

The Plan has entered into a revenue sharing agreement with Empower Trust Company, LLC. Empower Trust Company, LLC receives revenue from the investment options under the Plan and/or sponsors of such investment options for services provided in connection with the investment options. This revenue is used to offset certain amounts owed to the Plan's service providers for their administrative services to the Plan. If the revenue received from the revenue sharing agreement exceeds the amounts owed to the service providers, Empower Trust Company, LLC remits the excess to the Plan's trust. Such amounts may be applied to future administrative expenses or allocated to participant accounts. At December 31, 2022 and 2021, excess amounts totaled \$22,663 and \$20,279, respectively. There were \$49,783 of revenue sharing used to reduce administrative expenses for the year ended December 31, 2022.

NOTE 9 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	<u>2022</u>	<u>2021</u>
Net Assets Available for Benefits per		
Financial Statements	\$ 19,080,003	\$ 23,100,893
Deemed Distributed Loans	(128,871)	(102,880)
Excess Contributions Payable	22,663	16,792
Other	(59)	30
Net Assets Available for Benefits per Form 5500	<u>\$ 18,973,736</u>	<u>\$ 23,014,835</u>

The following is a reconciliation of the change in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2022:

Change in Net Assets Available for Benefits per	
Financial Statements	\$ (4,020,890)
Deemed Distributed Loans	(25,991)
Excess Contributions Payable	5,871
Other	(89)
Change in Net Assets Available for Benefits per	
Form 5500	<u>\$ (4,041,099)</u>

HUPP 401(K) PLAN
EIN: 42-0654607 PLAN NUMBER 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value
		<u>Mutual Funds:</u>		
	Allspring	Allspring Emerging Growth R6	\$	2,985
	Allspring	Utility And Telecommuncs INST		2
	American	Beacon Large Cap Growth I		12,164
	American	AB Concentrated Growth Z		3
	American	American Beacon Sim High Yld Opps R5		35
	American	American Century Inflation Adj Bond R6		2
	American	American Centry Small Cap Value R6		6
	American	Beacon AHL Target Risk R5		168,349
	AMG	Yacktman I		245
	AMG	AMG River Road Large Cap Value Select I		3
	AQR	Large Cap Defensive Style I		153,043
	AQR	AQR Risk-Balanced Commodities Strat R6		176,169
	Artisan	High Income Advisor		1,897
	Baird	Baird Midcap Inst		2
	Baron Global	Focused Growth R6		3
	Baron Global	Advantage Institutional		2,446
	Blackrock	Blackrock Technology Opportunities instl		1,427
	Blackrock	Blackrock Natural Resources I		2
	Blackrock	Blackrock Total Factor K		4,730
	Blackrock	Energy Opportunities INST		1
	Blackrock	High Equity Income K		36
	Blackrock	Mid-cap Value Class K		1
	Bridgeway	Bridgeway Small Cap Value		4
	Brown	Brown Advisory Sustainable Growth I		3
	Buffalo	Flexible Income Institutional		1
	Cohen&Steers	Cohen&Steers MLP&Energy Opp Z		1
	Columbia	Columbia Floating Rate instl 3		1
	Columbia	Columbia Floating Rate Instl 3		1
	Columbia	Columbia Select Global Equity Inst3		2
	Delaware	SMID Cap Growth R6		2,518
	Discovery	Small Cap Growth INST		2,862
	Dodge and Cox	Dodge and Cox Balanced		15,333
	Dodge and Cox	Dodge and Cox Stock		2
	Federated	Federated Hermes MDT Mid Cap Growth R6		3
	Federated	Hermes MDT Large Cap Growth LS		2
	Fidelity	Capital & Income		196,887
	Fidelity	Advisor Semiconductors I		7,978
	Fidelity	Japan Smaller Companies		2
	Fidelity	Select Automotive Port		367
	Fidelity	Select Retailing		2,958

HUPP 401(K) PLAN
EIN: 42-0654607 PLAN NUMBER 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value	
Fidelity	Select Software & IT Services		\$	5,971
Fidelity	Advisor Floating rate HI Inc Z			5,740
Fidelity	Advisor Utilities Z			182,378
Fidelity	Select Health Care SVCS port			119,209
Fidelity	Fidelity Advisor Convertible Secs A			3,271
Fidelity	Fidelity Advisor Global Commodity STK I			1
Fidelity	Fidelity Advisor Industrials Z			5,700
Fidelity	Fidelity Advisor Latin America Z			599
Fidelity	Fidelity Advisor Materials Z			5
Fidelity	Fidelity Advisor Mid Cap Value Z			4
Fidelity	Fidelity Advisor Technology Z			3
Fidelity	Fidelity Environment&Alternative Energy			168,809
Fidelity	Fidelity Growth Strategies			2
Fidelity	Fidelity Natural Resources			2
Fidelity	Fidelity Select Brokerage&Investments			1,887
Fidelity	Fidelity Select Chemicals			4
Fidelity	Fidelity Select Energy Portfolio			2
Fidelity	Fidelity Select Financial Services			1
Fidelity	Fidelity Select Insurance Port			2,364
Fidelity	Fidelity Select Leisure			1
Fidelity	Fidelity Select Medical Tech and Devices			5,890
Fidelity	Fidelity Select Tech Hardware Portfolio			6
Fidelity	Fidelity Select Transportation Portfolio			547
Fidelity	Fidelity Select Wireless			5
Fidelity	Fidelity Select Construction & HSG Port			2
Fidelity	Advisor Biotechnology Z			115,900
Fidelity	Advisor Canada Z			6
Fidelity	New Millenium			2
Fidelity	Nordic			2
Fidelity	Select Communication Services			1
Fidelity	Select Consumer Discret Port			1
Fidelity	Select Pharmaceuticals			6,775
Fidelity	Strategic Real Return			11,032
Fidelity	Telecom And Utilities			2,087
Fidelity	Common Stock			7,040
Franklin	Franklin Utilities R6			1
Franklin	Income R6			455,653
Franklin	Income R6			1,040
Franklin	Natural Resources R6			2
Franklin	Real Estate Securities R6			1
Goldman Sachs	Goldman Sachs Technology Opps R6			11
Goldman Sachs	Sachs Commodity Strategy R6			2
Goldman Sachs	Sachs High Yield FI Rate R6			5,228

HUPP 401(K) PLAN
EIN: 42-0654607 PLAN NUMBER 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value
*	Empower	Empower Lifetime 2015 Fund Inst	\$	605,042
*	Empower	Empower Lifetime 2020 Fund Inst		568,688
*	Empower	Empower Lifetime 2025 Fund Inst		3,607,742
*	Empower	Empower Lifetime 2030 Fund Inst		365,265
*	Empower	Empower Lifetime 2035 Fund Inst		627,016
*	Empower	Empower Lifetime 2040 Fund Inst		34,661
*	Empower	Empower Lifetime 2045 Fund Inst		1,089,157
*	Empower	Empower Lifetime 2050 Fund Inst		179,054
*	Empower	Empower Lifetime 2055 Fund Inst		502,289
*	Empower	Empower Lifetime 2060 Fund Inst		21,246
	GS	Energy Infrastructure FD R6 Shares		6
	Hartford	Hartford Climate Opps R6		1
	Heartland	Heartland Value Plus Inst		2
	Hennessy	Gas Utility Index Investor		1
	Hood River	Small Cap Growth Retirement		2,219
	Hotchkis	and Wiley Mid-Cap Value I		1
	Hotchkis	and Wiley Value Opps A		2
	Invesco	Invesco Convertible Securities R6		3,193
	Invesco	Invesco Energy R6		2
	Invesco	Invesco Oppenheim Steepath MLP Alpha R6		1
	Invesco	Invesco Small Cap Equity R6		2
	Invesco	Invesco Small Cap Value R6		1
	Invesco	Invesco Value Opps R6		1
	Invesco	Equity and Income R6		1,040
	Invesco	Floating Rate R6		5,959
	Invesco	Global OPP R6		237
	Janus	Developed world bond N		166,593
	Janus	Global Technology I		709
	Janus	Growth and Income N		5
	Janus	Janus Henderson Forty N		2
	Janus	Janus Henderson Global Life Sciences I		115,880
	Janus	Henderson Contrarian N		4
	Janus	Henderson European Focus N		6
	Janus	Henderson Triton T		427,135
	Jensen	Quality Growth I		329,685
	JP Morgan	JPMorgan Equity Premium Income R6		173,666
	JPMorgan	Income R6		4,607
	Lazard	Global Listed Infrastructure		303,291
	Lord Abbett	Lord Abbett Convertible R6		2,565
	Madison	Investors R6		377
	Madison	Madison Mid Cap R6		2
	Madison	Covered Call & Equity Income R6		1

HUPP 401(K) PLAN
EIN: 42-0654607 PLAN NUMBER 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value
	Manning & Napier	High Yield Bond Z	\$	4,583
	Manning & Napier	Manning & Napier Real Estate Z		3
	Matthews	Japan Instl		3
	MFS	Utilities R6		1
	Morgan Stanley	Inst Discovery I		1,298
	Morgan Stanley	Inst Growth I		1,361
	Morgan Stanley	Inst Inception Port I		234
	Neuberger	Neuberger Berman Intrinsic Value Instl		2
	Neuberger	Neuberger Berman Large Cap Value R6		2
	Neuberger	Berman Large Cap Value R6		2
	Oakmark	Equity and Income I		1
	Oberweis	Micro Cap Institutional		4
	Paradigm	Micro-Cap		4
	PGIM	PGIM Jennison Natural Resources R6		1
	PGIM	Jennison Small Company R6		4
	PIMCO	PIMCO Preferred and Capital SECS Instl		180,821
	PIMCO	PIMCO RAE Plus Small Instl		1
	PIMCO	Commodities Plus Strategy Instl		2
	PIMCO	Income Instl		61,397
	PIMCO	Inflation Response Multiasst Instl		16,405
	PIMCO	Int Bond (USD-Hedged) Inst		88,997
	PIMCO	Long-term US Government Instl		80,949
	PIMCO	RAE Plus INST		4
	PIMCO	RAE US Small INSTL		4
	PIMCO	Real Estate Real Return Strategy I		2
	Putnam	Income R6		226
	Putnam	Putnam Global Technology R6		2,308
	SEI	Multi Asset Inflation MGD F		476,831
	SEI	Real Return A (SIMT)		1,031,532
	T. Rowe Price	Health Sciences Fund Inc.		482,063
	T. Rowe Price	Rowe Price Communications & Tech Inv		8,514
	T. Rowe Price	Rowe Price Dividend Growth I		2
	T. Rowe Price	Rowe Price Dynamic Global Bond I		19,269
	T. Rowe Price	Rowe Price Financial Services I		1
	T. Rowe Price	Rowe Price Global Technology		6,919
	T. Rowe Price	Rowe Price INSTL Floating Rate		5,238
	TCW	Total Return Bond I'		38,103
	Thornburg	Global Opportunities		53,048
	Undiscovered	Managers Behavioral Val		299,933
	USAA	Mutual Funds Growth and Tax Strat		351,060

HUPP 401(K) PLAN
EIN: 42-0654607 PLAN NUMBER 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
DECEMBER 31, 2022

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost**	Current Value
	Vanguard	500 Index Admiral		\$ 251,021
	Vanguard	Information Tech IDX ADM		8,275
	Vanguard	Shrt-Term Infl-Prot Sec Idx ADM		17,869
	Vanguard	Small Cap Index ADM		29,958
	Vanguard	Strategiv Equity Inv		430,774
	VOYA	Securitized Credit W		4,482
		Total Mutual Funds		<u>14,950,530</u>
		<u>Collective Fund:</u>		
	Putnam	Stable Value Fund		3,454,056
*	Participants	Participant Loans		
		Rates from 4.25% - 7.7%	-	<u>569,209</u>
		Total		<u><u>\$ 18,973,795</u></u>

* Indicates Party-in-interest

** Cost omitted for participant-directed accounts

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Hupp 401(k) Plan
01-JAN-22 to 31-DEC-22

12-JUN-23 09:05:06

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1MXNYX			681,145.26	605,041.93
1MXAKX			618,199.71	568,687.68
1MXQBX			4,458,627.19	3,607,742.37
1MXAYX			452,645.21	365,264.79
1MXTBX			869,096.01	627,015.67
1MXBGX			41,950.84	34,660.68
1MXWEX			1,553,630.73	1,089,156.75
1MXBSX			232,322.88	179,053.83
1MXZHX			737,517.68	502,288.95
1MXGUX			24,567.48	21,246.21
1AHTIX			180,804.21	168,349.33
1BUIBX			0.75	0.71
1FSRRX			11,253.59	11,032.17
1OAZBX			0.94	0.92
1PIRMX			16,556.74	16,405.28
1SIFAX			524,593.38	476,830.98
1USBLX			299,235.06	351,060.26
1BGAIX			4,437.33	2,445.58
1CSEYX			2.96	1.98
1FIQMX			657.05	599.01
1FIQEX			5.91	5.64
1FJSCX			1.62	1.62
1FNORX			2.04	1.98
1HEOVX			1.77	1.40
1HFERX			6.58	6.23
1GLIFX			320,356.75	303,291.16
1MIJFX			2.80	2.51
1OGIIX			339.44	237.45
1PRGTX			12,952.97	6,919.37
1THOFX			51,139.47	53,047.91
1VBPIX			5.79	6.15
1WAINX			0.90	0.83
1ANZAX			4.65	4.21
1MEQFX			3.19	2.95
1QRCRX			187,844.10	176,168.58
1BACIX			1.45	1.37
1MAGRX			1.94	1.83
1BGSIX			2,012.39	1,427.21
1BHEIX			35.55	35.61
1BSTKX			5,017.46	4,730.49
1MLOZX			1.25	1.22
1FIJYX			114,839.06	115,899.81
1FIQRX			1.50	1.47
1FIKHX			2.98	2.54
1FIJFX			3.45	5.13
1FELIX			7,875.76	7,977.69
1FIKEX			5,601.51	5,700.04
1FIKIX			183,453.32	182,377.79
1FSCHX			4.30	3.59
1FSHOX			1.50	1.61
1FSLBX			2,198.19	1,886.99

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Hupp 401(k) Plan
01-JAN-22 to 31-DEC-22

12-JUN-23 09:05:06

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1FSCPX			1.07	0.80
1FWRLX			7.51	5.43
1FSENX			1.04	1.54
1FSLEX			173,289.33	168,809.08
1FIDSX			0.93	0.90
1FSHCX			118,119.64	119,208.89
1FSPCX			2,258.22	2,364.07
1FDLSX			0.89	0.89
1FSMEX			6,946.33	5,890.40
1FBMPX			0.92	0.96
1FNARX			1.85	1.84
1FPHAX			6,754.49	6,775.27
1FSRPX			3,542.74	2,958.26
1FSAVX			448.76	367.38
1FSCSX			7,045.14	5,971.20
1FDCPX			7.35	6.12
1FSRFX			647.97	547.16
1FIUIX			2,077.79	2,086.59
1FNCSX			2.31	2.35
1FSERX			0.74	0.70
1FUFRX			0.70	0.69
1GCCUX			2.30	1.89
1GLESX			6.70	6.36
1GTORX			19.59	11.14
1GASFX			0.99	0.88
1IENSX			1.81	1.86
1JFNIX			115,180.23	115,880.42
1JATIX			997.15	708.94
1JEPRX			175,925.31	173,666.09
1MENRX			0.93	0.94
1MNRZX			3.02	2.75
1MMUKX			0.74	0.70
1PCLIX1			2.16	1.60
1PFINX			188,058.85	180,821.37
1PRRSX1			3.15	2.12
1PRUQX			0.20	0.18
1PJNQX			1.43	1.46
1RSNYX			1.22	1.19
1PRHSX			391,537.25	482,063.35
1PRMTX			13,596.35	8,514.06
1TORIX			6.58	6.34
1TFIFX			0.91	0.91
1VITAX			7,913.77	8,274.85
1EVUYX			1.83	1.66
1PTTEX			3,893.15	2,307.98
1ASVDX			6.51	5.53
1BRSVX			4.47	4.17
1HNVIX			1.75	1.68
1HRSIX			3,289.87	2,218.97
1SMEFX			3.25	2.19
1SMVSX			1.34	1.29
1JATTX			475,552.89	427,134.59

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Hupp 401(k) Plan
01-JAN-22 to 31-DEC-22

12-JUN-23 09:05:06

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1MSSGX			667.43	234.40
1NINLX			2.03	1.64
1OMCIX			3.63	3.98
1PCFIX			0.91	0.90
1PMJIX			4.76	4.09
1PVIVX			4.50	4.49
1PJSQX			4.62	3.91
1UBVLX			243,546.38	299,933.18
1VSMAX			23,771.30	29,957.73
1WEGRX			5,426.92	2,985.49
1EGRYX			5,047.66	2,862.48
1BMDIX			2.05	1.79
1BFGUX			3.47	2.80
1BPTUX			0.54	0.40
1MJRFX			0.73	0.71
1DFZRX			5,046.64	2,517.97
1FGSKX			2.44	2.93
1FDEGX			2.82	2.26
1FIDFX			4.50	3.77
1FMIMX			7,012.39	7,039.83
1HWMIX			1.18	1.22
1HWAAX			2.42	2.16
1VVOSX			0.99	0.98
1JCNNX			4.50	3.74
1MMCRX			2.29	2.13
1MPEGX			2,900.67	1,297.51
1OSPAX			0.89	0.89
1VSEQX			430,646.16	430,774.37
1VRMGX			3.27	3.08
1VIMCX			1.42	1.52
1WPSZX			2.99	2.76
1ALLIX			9,261.49	12,163.96
1AUEIX			138,350.98	153,043.01
1BAFWX			2.76	2.51
1DODGX			2.06	2.43
1QILGX			2.46	2.14
1SVALX			0.35	0.33
1FMILX			1.81	1.72
1JFRNX			2.84	1.77
1JDNNX			3.79	4.78
1JENIX			317,285.50	329,685.05
1BHBFX			0.06	0.06
1MNVRX			430.36	376.82
1MSEQX			2,880.80	1,361.11
1NRLCX			2.29	2.15
1PXTIX			5.43	4.26
1PDGIX			1.08	1.72
1VFIAX			163,375.38	251,021.32
1VDADX			917.84	925.51
1YACKX			251.96	244.85
1DODBX			16,969.23	15,333.31
1FNCFX			459,637.62	455,653.37

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

GA

Hupp 401(k) Plan
01-JAN-22 to 31-DEC-22

12-JUN-23 09:05:06

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1IEIFX			1,075.20	1,040.17
1SHOIX			35.77	35.41
1AIADX			2.61	2.17
1APDFX			2,161.43	1,897.46
1CFRYX			0.00	0.69
1DIP SX			0.21	0.19
1FACVX			4,516.77	3,271.32
1FIQSX			5,817.93	5,740.47
1FAGIX			209,044.69	196,886.82
1GFRSX			5,348.75	5,227.96
1CNSFX			4,600.42	3,192.98
1AFRFX			6,191.61	5,958.92
1HFARX			183,251.05	166,593.45
1JMSFX			4,654.74	4,606.89
1LCFVX			3,746.09	2,564.59
1MHYZX			4,617.00	4,583.14
1PFORX			101,440.75	88,996.50
1PIMIX			69,076.05	61,396.71
1PGOVX			86,554.92	80,948.77
1PINHX			302.12	225.73
1RPEIX			21,920.76	19,268.58
1SRAAX			1,074,007.17	1,031,532.08
1RPIFX			5,293.86	5,238.32
1TGLMX			45,786.69	38,103.36
1VFIUX			32.96	32.65
1VTAPX			19,265.06	17,868.50
1VSCWX			4,637.37	4,484.01
1PCSV50			3,424,967.17	3,424,967.17
			20,419,993.75	18,375,437.74
PARTICIPANT LOANS	VARIOUS	4.250-8.000	568,890.71	569,209.45
FORFEITURES			29,089.06	29,089.05

1FDCFX	Fidelity Select Tech Hardware Portfolio	1FSKFX	Fidelity Select Transportation Portfolio
1FIUIX	Fidelity Telecom and Utilities	1FNC SX	Franklin Natural Resources R6
1FSERX	Franklin Real Estate Securities R6	1FUFRX	Franklin Utilities R6
1GCCUX	Goldman Sachs Commodity Strategy R6	1GLE SX	GS Energy Infrastructure Fd R6 Shares
331837-01	GA	1JATIX	Janus Henderson Global Tech Innovation I
1IEN SX	Invesco Energy R6	1JENIX	Janus Henderson Global Life Sciences I
1JATIX	Janus Henderson Global Tech Innovation I	1JEP RX	JPMorgan Equity Premium Income R6
1MENRX	Madison Covered Call & Equity Income R6	1JMANX	Manning & Napier Real Estate Z
1IMMUKX	MFS Utilities R6	1PCLIX1	PIMCO CommoditiesPLUS Strategy Instl
1PFINX	PIMCO Preferred and Capital Secs Instl	1PRRSX1	PIMCO Short-Term Real Return Strategy I

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Hupp 401(k) Plan
01-JAN-22 to 31-DEC-22

12-JUN-23 09:05:06

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
1PRUQX	PGIM Jennison Utility R6		1PJNQX	PGIM Jennison Natural Resources R6
1RSNYX	Victory Global Energy Transition Y		1PRHSX	T. Rowe Price Health Sciences
1PRMTX	T Rowe Price Communications & Tech Inv		1TORIX	Tortoise Engy Infrastructure Tot Rt Inst
1TFIFX	T Rowe Price Financial Services I		1VITAX	Vanguard Information Technology Idx Adm
1EVUYX	Allspring Utility and Telecommuncs Inst		1PTTEX	Putnam Global Technology R6
1ASVDX	American Century Small Cap Value R6		1BRSVX	Bridgeway Small Cap Value
1HNVIX	Heartland Value Plus Inst		1HRSIX	Hood River Small-Cap Growth Retirement
1SMEFX	Invesco Small Cap Equity R6		1SMVSX	Invesco Small Cap Value R6
1JATTX	Janus Henderson Triton T		1MSSGX	Morgan Stanley Inst Inception Port I
1NINLX	Neuberger Berman Intrinsic Value Instl		1OMCIX	Oberweis Micro Cap Institutional
1PCFIX	PIMCO RAE PLUS Small Instl		1PMJIX	PIMCO RAE US Small Instl
1PVIVX	Paradigm Micro-Cap		1PJSQX	PGIM Jennison Small Company R6
1UBVLX	Undiscovered Mgrs Behavioral Value L		1VSMAX	Vanguard Small Cap Index Adm
1WEGRX	Allspring Emerging Growth R6		1EGRYX	Discovery Small Cap Growth Inst
1BMDIX	Baird MidCap Inst		1BFGUX	Baron Focused Growth R6
1BPTUX	Baron Partners R6		1MJRFX	BlackRock Mid-Cap Value Class K
1DFZRX	Delaware Smid Cap Growth R6		1FGSKX	Federated Hermes MDT Mid Cp Growth R6
1FDEGX	Fidelity Growth Strategies		1FIDFX	Fidelity Advisor Mid Cap Value Z
1FMIMX	FMI Common Stock		1HWMIX	Hotchkis and Wiley Mid-Cap Value I
1HWAAX	Hotchkis and Wiley Value Opps A		1VVOSX	Invesco Value Opportunities R6
1JCNNX	Janus Henderson Contrarian N		1MMCRX	Madison Mid Cap R6
1MPEGX	Morgan Stanley Inst Discovery I		1OSPAX	Invesco Oppenheim SteelPath MLP Alpha R6
1VSEQX	Vanguard Strategic Equity Inv		1VRMGX	Virtus KAR Mid-Cap Growth R6
1VMCX	Virtus KAR Mid-Cap Core I		1WPSZX	AB Concentrated Growth Z
1ALLIX	AB Large Cap Growth I		1AUEIX	AQR Large Cap Defensive Style I
1BAFWX	Brown Advisory Sustainable Growth I		1DODGX	Dodge & Cox Stock - I
1QILGX	Federated Hermes MDT Large Cap Growth IS		1SVALX	Federated Hermes Strategic Value Div R6
1FMILX	Fidelity New Millenium		1JFRNX	Janus Henderson Forty N
1JDNNX	Janus Henderson Growth And Income N		1JENIX	Jensen Quality Growth I
1BHBFX	Madison Dividend Income Y		1MNVRX	Madison Investors R6
1MSEQX	Morgan Stanley Inst Growth I		1NRLCX	Neuberger Berman Large Cap Value R6
1PXTIX	PIMCO RAE PLUS Inst		1PDGIX	T. Rowe Price Dividend Growth I
1VFIAx	Vanguard 500 Index Admiral		1VDADX	Vanguard Dividend Apprec Idx Admiral
1YACKX	AMG Yacktmán I		1DODBX	Dodge & Cox Balanced - I
1FNCFX	Franklin Income R6		1IEIFX	Invesco Equity and Income R6
1SHOIX	American Beacon SiM High Yld Opps R5		1AIADX	American Century Inflation Adj Bond R6
1APDFX	Artisan High Income Advisor		1CFRYX	Columbia Floating Rate Instl 3
1DIPSX	DFA Inflation-Protected Securities I		1FACVX	Fidelity Advisor Convertible Secs A
1FIQSX	Fidelity Advisor Floating Rate Hi Inc Z		1FAGIX	Fidelity Capital & Income
1GFRSX	Goldman Sachs High Yield Fl Rate R6		1CNSFX	Invesco Convertible Securities R6
1AFRFX	Invesco Floating Rate ESG R6		1HFARX	Janus Henderson Developed World Bond N
1JMSFX	JPMorgan Income R6		1LCFVX	Lord Abbett Convertible R6
1MHYZX	Manning & Napier High Yield Bond Z		1PFORX	PIMCO Int Bond (USD-Hedged) Inst
1PIMIX	PIMCO Income Instl		1PGOVX	PIMCO Long-Term US Government Instl
1PINHX	Putnam Income R6		1RPEIX	T Rowe Price Dynamic Global Bond I
1SRAAX	SEI Real Return A (SIMT)		1RPIFX	T Rowe Price Instl Floating Rate
1TGLMX	TCW Total Return Bond I		1VFIUX	Vanguard Interm-Term Treasury Adm
1VTAPX	Vanguard Shrt-Term Infl-Prot Sec Idx Adm		1VSCWX	Voya Securitized Credit W
1PCSV50	Putnam Stable Value Fund			

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year