

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 VIEGA LLC 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/2007
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) VIEGA, LLC 585 INTERLOCKEN BLVD BROOMFIELD, CO 80021	2b Employer Identification Number (EIN) 20-5194438 2c Plan Sponsor's telephone number 316-425-7400 2d Business code (see instructions) 326100

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.	10/06/2023	BROOKE BACON
	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		5 987
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) 710
a(2) Total number of active participants at the end of the plan year		6a(2) 757
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 361
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 1118
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 4
f Total. Add lines 6d and 6e		6f 1122
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 1119
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 53
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 3D 2R		
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 VIEGA LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 VIEGA, LLC	D Employer Identification Number (EIN) 20-5194438	

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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 64 65	RECORDKEEPER	85755	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

UBS FINANCIAL SERVICES INC

13-2638166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	31852	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 VIEGA LLC 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 VIEGA, LLC	D Employer Identification Number (EIN) 20-5194438	

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: MORLEY STABLE VALUE		
b Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO		
c EIN-PN 93-6274329-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2768159
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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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>VIEGA LLC 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>VIEGA, LLC</u>	D Employer Identification Number (EIN) <u>20-5194438</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)	4499	7230
(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)	771517	435088
(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)	1047515	1074915
(9) Value of interest in common/collective trusts.....	1c(9)	1777695	2768159
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(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)	77670230	60883611
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(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	81271456	65169003

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
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	81271456	65169003
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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 Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	4295163	
(B) Participants.....	2a(1)(B)	4565702	
(C) Others (including rollovers).....	2a(1)(C)	326224	
(2) Noncash contributions.....	2a(2)	0	9187089
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	83	
(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)	50638	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		50721
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	2479	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	2989098	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2991577
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	1584453	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	671561	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	-1141381	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		41448
(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)		-17873046
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-5830700
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	10150795	
(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)		10150795
f Corrective distributions (see instructions)	2f		3351
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	117607	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		117607
j Total expenses. Add all expense amounts in column (b) and enter total	2j		10271753
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-16102453
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: SWINDOLL, JANZEN, HAWK & LOYD

(2) EIN: 48-1041128

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		X	

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 VIEGA LLC 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 VIEGA, LLC		D Employer Identification Number (EIN) 20-5194438
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107		
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
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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 _____

VIEGA LLC 401(K) PLAN
INDEPENDENT AUDITOR'S REPORT AND
FINANCIAL STATEMENTS
Years Ended December 31, 2022 and 2021

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Viega LLC 401(k) Plan

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

We have performed audits of the accompanying financial statements of the Viega LLC 401(k) Plan (the "Plan"), an employee benefit plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 a certification from a qualified institution as of December 31, 2022 and 2021, 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 Auditor's Responsibilities for the Audit of the Financial Statements section -

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Our 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at year end), 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, 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).

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk & Loyd, LLC
Wichita, Kansas
October 2, 2023

VIEGA LLC 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Investments at fair value	\$ 64,094,090	\$ 80,223,940
Receivables:		
Employer contributions	176,939	60,762
Notes receivable from participants	<u>1,074,915</u>	<u>1,047,515</u>
Total receivables	<u>1,251,854</u>	<u>1,108,277</u>
TOTAL ASSETS	<u>65,345,944</u>	<u>81,332,217</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 65,345,944</u></u>	<u><u>\$ 81,332,217</u></u>

See Notes to Financial Statements

VIEGA LLC 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ADDITIONS		
Investment income:		
Net appreciation in fair value of investments	\$ -	\$ 7,482,867
Interest and dividends	2,991,660	3,773,685
	<u>2,991,660</u>	<u>11,256,552</u>
Interest income on notes receivable from participants	<u>50,638</u>	<u>67,775</u>
Contributions:		
Employer	4,411,340	3,375,383
Participants	4,565,702	3,766,623
Rollover	326,224	1,057,378
	<u>9,303,266</u>	<u>8,199,384</u>
 TOTAL ADDITIONS	 <u>12,345,564</u>	 <u>19,523,711</u>
DEDUCTIONS		
Net depreciation in fair value of investments	18,060,084	-
Benefits paid to participants	10,154,146	11,779,505
Administrative expenses	<u>117,607</u>	<u>156,499</u>
 TOTAL DEDUCTIONS	 <u>28,331,837</u>	 <u>11,936,004</u>
 NET (DECREASE) INCREASE	 (15,986,273)	 7,587,707
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>81,332,217</u>	<u>73,744,510</u>
End of year	<u>\$ 65,345,944</u>	<u>\$ 81,332,217</u>

See Notes to Financial Statements

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan

The following description of the Viega LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan Document or Summary Plan Description for a more complete description of the Plan's provisions, which are available from the Plan administrator.

General - The Plan is a defined contribution plan sponsored by Viega, LLC (the "Company") for the benefit of its employees who are age 21 or older. The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA).

The Plan is administered by the Company's Board of Directors (the "Board"). The Board has overall responsibility for the operation and administration of the Plan. The Board determines the appropriateness of the Plan's investment offerings and monitors investment performance. Fidelity Management Trust Company is the trustee of the Plan and also serves as Plan custodian.

Contributions - Participants may contribute up to the lesser of \$20,500 or 60% of eligible compensation for the plan year, as defined in Section 415(c)(3) of the Code for the limitation year. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans and can designate a portion or all of their deferral contributions to Roth 401(k) contribution accounts. Additionally, participants age 50 or older prior to end of the Plan year, and who are making contributions to the Plan, are allowed to make catch-up contributions as defined in the Plan. The Company matching contribution is considered non-discretionary. The Company currently contributes 100% of the employee deferral contributions up to a maximum of the first 2% of eligible compensation that a participant contributes to the Plan, and 50% of the next 5% of eligible compensation that the participant contributes to the Plan. In addition, the Company contributes a safe harbor non-elective contribution equal to 3% of eligible compensation of eligible participants. The Company also has the option to make discretionary non-elective employer contributions on behalf of each of its eligible participants in accordance with the provisions of the Plan. During the years ended 2022 and 2021, qualified non-elective employer contributions were designated, allocated and paid out of forfeited nonvested accounts (see "forfeited accounts"). No other non-elective employer contributions were made for the years ending December 31, 2022 and 2021. Contributions are subject to certain Internal Revenue Code ("IRC") limitations.

Participant investment account options - Participants direct the investment of all contributions into various investment options offered by the Plan. The Plan currently offers 32 mutual funds, a money market fund, a common collective trust and a self-directed brokerage account as investment options for participants.

Participant accounts - Each participant's account is credited with the participant's contributions, employer matching contributions, and allocations of (a) the Company's non-elective contributions and (b) plan earnings (losses), and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan (continued)

Plan amendment - Effective March 2, 2022, the Plan was amended and restated to change the entry date into the plan.

Vesting - Participants' contributions, amounts rolled over or transferred into the Plan and employer safe harbor contributions plus actual earnings are 100% vested immediately. All employer matching and discretionary non-elective contributions are subject to the following vesting schedule:

<u>Years of Service</u>	<u>Vested %</u>
Less than 2	0%
2	25%
3	50%
4	75%
5 or more	100%

The Plan also provides two grandfathered vesting schedules for employees hired on or before December 6, 2006 by Viega NA, Inc., Vanguard, Inc., and Midtec Inc. of America.

Notes receivable from participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the vested balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through payroll deductions. Participants may only have one outstanding loan at any given time.

Payment of benefits - On termination of service due to any reason, a participant with a vested account balance of \$1,000 or more may elect to receive a cash distribution, a direct rollover distribution to an eligible retirement plan specified by the participant or designated by the Plan administrator, or a combination of a cash distribution and a rollover. A participant with a vested account balance less than \$1,000 will automatically receive a lump sum distribution of their vested account balance. Participants are entitled to receive a distribution of all or any portion of their vested accounts upon reaching age 59.5. Benefits may also be withdrawn for certain qualifying hardship circumstances.

Forfeited accounts - At December 31, 2022 and 2021, unallocated forfeited nonvested accounts totaled \$66,389 and \$0, respectively. These accounts can be used to pay administrative expenses under the Plan or reduce future employer contributions. For the years ended December 31, 2022 and 2021, administrative expenses were reduced by \$73,131 and \$106,886, respectively, from forfeited nonvested accounts. Also, for the years ended December 31, 2022 and 2021, employer contributions (including qualified nonelective contributions) were reduced by \$68,484 and \$81,030, respectively, from forfeited nonvested accounts.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(2) Summary of significant accounting policies

Basis of accounting - The financial statements of the Plan are prepared under the accrual method of accounting, in accordance with accounting principles generally accepted in the United States of America.

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

Investment valuation and income recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Benefits Committee determines the Plan's valuation policies utilizing information provided by the investment custodian. See Note 4 for discussions of fair value measurements.

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

Notes receivable from participants - Notes receivable from participants are measured at their unpaid principal balance plus 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. All loans must be repaid in level payments through after-tax payroll deductions on at least a quarterly basis over a five-year period unless it is for the purchase of a principal residence in which case the loan repayment period may not extend beyond 10 years from the date of the loan. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Unit values - Individual participant accounts for the common collective trust are maintained on a unit value basis. Participants do not have beneficial ownership in the specific underlying securities or other assets in the fund, but do have an interest therein represented by units valued daily. The fund earns dividends and interest which are automatically reinvested in additional units. Generally, contributions to and withdrawals from the fund are converted to units by dividing the amounts of such transactions by the unit values as last determined, and the participants' accounts are charged or credited with the number of units properly attributable to each participant.

Payment of benefits - Benefits are recorded when paid. There were no benefits requested before year-end that were not paid.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(2) **Summary of significant accounting policies (continued)**

Administrative expenses - Certain administrative services and expenses of the Plan, other than investment advisory fees, are provided and paid by the Company and are not included in the statements of changes in net assets available for benefits. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Recordkeeping and administrative fees are paid directly from the Plan and are included in administrative expenses on the statements of changes in net assets available for benefits.

(3) **Information prepared and certified by the trustee**

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee and custodian of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedule of assets (held at end of year) is complete and accurate as of and for the years ended December 31, 2022 and 2021:

- Investments at fair value
- Notes receivable from participants
- Net appreciation (depreciation) in fair value of investments
- Interest and dividends
- Interest income on notes receivable from participants
- Schedule of assets (held at end of year)

The Plan's independent auditor did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule of assets (held at end of year).

(4) **Fair value measurements**

FASB Accounting Standards Codification ("ASC") 820, *Fair Value Measurement*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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.
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VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

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

The asset 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 on a recurring basis and recognized in the accompanying statements of net assets available for benefits. There have been no significant changes in the methodologies used during the years ended December 31, 2022 and 2021.

Mutual funds: Mutual funds include a money market fund and are valued at the daily closing price as reported by the respective 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 (including the money market fund) held by the Plan are deemed to be actively traded (Level 1).

Common collective trust: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimating fair value. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the common collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner. See Note 5 for discussions of the common collective trust.

Self-directed brokerage account: Various investment options are offered through Fidelity's Self-Directed Brokerage ("SDB") program, BrokerageLink. Currently, the SDB account holds investments in interest bearing cash and in common stock and mutual funds that are valued at the closing price reported on the active market on which the respective individual securities are traded. These investments are all currently considered to be Level 1 investments.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis as of December 31, 2022 and 2021:

	Investments at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Self-directed brokerage	\$ 501,460	\$ -	\$ -	\$ 501,460
Mutual funds and money market fund	60,824,471	-	-	60,824,471
	<u>61,325,931</u>	<u>-</u>	<u>-</u>	<u>61,325,931</u>
Investments measured at NAV*:				
Common collective trust				<u>2,768,159</u>
Total investments at fair value				\$ 64,094,090

	Investments at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Self-directed brokerage	\$ 774,877	\$ -	\$ -	\$ 774,877
Mutual funds and money market fund	77,671,368	-	-	77,671,368
	<u>78,446,245</u>	<u>-</u>	<u>-</u>	<u>78,446,245</u>
Investments measured at NAV*:				
Common collective trust				<u>1,777,695</u>
Total investments at fair value				\$ 80,223,940

*In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2022 and 2021:

Investments	Fair Value as of		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2022	2021			
Common Collective Trust (a)	\$2,768,159	\$1,777,695	None	Daily	12 months

(a) The objective of this Fund is to provide preservation of capital, relatively stable returns consistent with its comparatively low risk profile, and liquidity for benefit-responsive payments.

(5) Common collective trust

The Plan invests in a common collective trust. The Morley Stable Value Fund, (the "Fund"), is a collective trust maintained by Principal Global Investors Trust Company ("Principal"). The Fund is composed primarily of fully benefit-responsive investment contracts. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The Fund is included in the statements of net assets available for benefits at estimated fair value as provided by Principal. In the normal course of business, certain events would limit the ability of the Plan to transact at contract value with the Fund.

Such events include the following: (a) Plan administration amendments or changes, (b) mergers or consolidation of investors, (c) group terminations or layoffs, (d) implementation of an early retirement program, (e) termination or partial termination of the Plan, (f) failure to meet certain tax qualifications, (g) participant communication that is designed to influence participants not to invest in the Fund, (h) transfers to competing options without meeting the equity wash provisions of the Fund, and (i) Plan sponsor withdrawals without the appropriate notice to the Fund.

Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. Withdrawals made in order to accommodate a participant directed exchange to another investment option under a participating plan may be made on any business day provided that the exchange is not directed into a competing fund. Withdrawals directed by the Plan sponsor must be preceded by a twelve-month written notice to Principal, the fund trustee, provided however that the fund trustee may in its discretion complete any such plan-level withdrawals before the expiration of such twelve-month period.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(6) Related party and party-in-interest transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee and custodian as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment.

The Plan made direct payments to the third party administrator, Fidelity Investments Institutional, for recordkeeping of \$85,755 and \$119,599 for the years ended December 31, 2022 and 2021, respectively, which were not covered by revenue sharing and are considered to be party-in-interest transactions under ERISA. The Plan also paid certain expenses related to plan operations and investment advisory services directly to various other service providers that are not considered to be related party or party-in-interest transactions, which were not covered by revenue sharing of \$31,852 and \$36,900 for the years ended December 31, 2022 and 2021, respectively. The Company pays directly any other fees related to the Plan's operations, other than investment advisory fees.

(7) Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their employer matching and discretionary non-elective contributions.

(8) Reconciliation of financial statements to schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2022 and 2021 to Form 5500:

	December 31,	
	2022	2021
Net assets available for benefits per the financial statements	\$ 65,345,944	\$ 81,332,217
Current year employer contributions receivable	(176,939)	(60,762)
Net assets available for benefits per Schedule H of the Form 5500	<u>\$ 65,169,005</u>	<u>\$ 81,271,455</u>

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(8) **Reconciliation of financial statements to schedule H of Form 5500** (continued)

The following is a reconciliation of the net (decrease) increase per the financial statements for the years ended December 31, 2022 and 2021 to Form 5500:

	Years Ended December 31,	
	2022	2021
Net (decrease) increase per the financial statements	\$ (15,986,273)	\$ 7,587,707
Current year employer contributions receivable	(176,939)	(60,762)
Prior year employer contributions receivable	60,762	112,138
Net (decrease) increase per Schedule H of the Form 5500	<u>\$ (16,102,450)</u>	<u>\$ 7,639,083</u>

(9) **Tax status**

The Company adopted a Pre-Approved Defined Contribution (profit sharing/401(k)) Plan (a Fidelity Pre-Approved Plan) sponsored by Fidelity Management and Research Company. The Internal Revenue Service ("IRS") has opined that the prototype 401(k) profit sharing plan is designed in accordance with applicable sections of the IRC and informed the trustee of such in a letter dated June 30, 2020. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC, and therefore, believes that the Plan was qualified and the related trust was tax exempt as of the financial statement date.

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 tax position that more likely than not would not be sustained upon examination by the IRS.

The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(10) **Risks and uncertainties**

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

(11) **COVID -19**

On March 11, 2020, the World Health Organization declared COVID-19 a pandemic. The COVID-19 pandemic and resulting global disruptions have caused significant economic uncertainty and volatility in financial markets. There is unprecedented uncertainty surrounding the duration of the pandemic, developing variants of the disease, potential economic ramification, and any government actions to mitigate them. Accordingly, the Plan Sponsor is not able at this time to estimate its full impact on the Plan's financial statements.

(12) **Subsequent events**

The Plan has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued. No significant items were noted during this evaluation that would require disclosure in the financial statements or accompanying footnotes.

SUPPLEMENTAL SCHEDULE

VIEGA LLC 401(K) PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS HELD (AT END OF YEAR)

December 31, 2022

EIN: 20-5194438

Plan Number: 001

(a)	(b)	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
(a)	Identity of issue, borrower, lessor, or similar party			
	American Funds Target Date 2040 R6	Mutual Fund	(1)	\$ 8,234,865
	American Funds Target Date 2030 R6	Mutual Fund	(1)	6,984,638
	American Funds Target Date 2045 R6	Mutual Fund	(1)	5,502,955
	American Funds Target Date 2035 R6	Mutual Fund	(1)	4,980,604
	American Funds Target Date 2050 R6	Mutual Fund	(1)	4,876,913
*	Fidelity Blue Chip Growth	Mutual Fund	(1)	3,598,798
	American Funds Target Date 2025 R6	Mutual Fund	(1)	3,103,828
*	Fidelity 500 Index	Mutual Fund	(1)	2,872,735
	Morley Stable Value	Common Collective Trust	(1)	2,768,159
	American Funds Target Date 2055 R6	Mutual Fund	(1)	2,763,959
	Vanguard Mid Cap Value Index Fund Adm	Mutual Fund	(1)	1,945,185
	American Funds Target Date 2020 R6	Mutual Fund	(1)	1,840,660
	Loomis Sayles Small Cap Growth	Mutual Fund	(1)	1,381,824
*	Fidelity International Index	Mutual Fund	(1)	1,186,246
	American Funds Target Date 2060 R6	Mutual Fund	(1)	1,170,696
	Vanguard Value Index Adm	Mutual Fund	(1)	1,143,519
	JP Morgan Mid Cap Growth Fund R6	Mutual Fund	(1)	1,096,192
	T. Rowe Price Retirement Balanced	Mutual Fund	(1)	1,076,484
*	Fidelity Capital & Income	Mutual Fund	(1)	1,060,338
	JP Morgan Large Cap Growth R6	Mutual Fund	(1)	1,056,171
	JPMorgan Core Bond R6	Mutual Fund	(1)	801,318
	American Funds Target Date 2015 R6	Mutual Fund	(1)	799,302
	American Funds Target Date 2010 R6	Mutual Fund	(1)	630,791
	Vanguard Small Cap Value Index Fund Adm	Mutual Fund	(1)	515,823
	C&S Real Estate Z	Mutual Fund	(1)	486,273
*	Alphabet Inc Capital Stock Class A	Self-Directed Brokerage	(1)	353,185
	JP Morgan Equity Income Fund R6	Mutual Fund	(1)	349,754
	MFS Research Intl	Mutual Fund	(1)	331,414
	Lord Abbett Bond Debenture Fund R6	Mutual Fund	(1)	265,240
	American Funds New World Fund R6	Mutual Fund	(1)	247,302
	Vanguard Small Cap Index Fund Adm	Mutual Fund	(1)	242,179
	Vanguard Mid Cap Index Fund Adm	Mutual Fund	(1)	207,533
*	Barrick Gold Corporation	Self-Directed Brokerage	(1)	66,899
	Franklin International Growth Fund R6	Mutual Fund	(1)	56,480
*	Proshares Trust Bitcoin Strategy ETF	Self-Directed Brokerage	(1)	51,889
	American Funds Target Date 2065 R6	Mutual Fund	(1)	13,299
*	Lumen Technologies Inc Common Stock	Self-Directed Brokerage	(1)	8,195
*	Novo Resources Corporation Common Stock	Self-Directed Brokerage	(1)	6,478
*	Fidelity Cash Reserves	Self-Directed Brokerage	(1)	6,078
*	Vanguard Bond Index Fd Inc Total Bd mkt	Self-Directed Brokerage	(1)	3,333
*	Vanguard Tax Managed Fund Euro	Self-Directed Brokerage	(1)	1,491
*	Vanguard Index FDS	Self-Directed Brokerage	(1)	1,338
*	Fidelity Government Money Market	Money Market Fund	(1)	1,153
*	Ishares Inc Core MSCI Emerg Mkt	Self-Directed Brokerage	(1)	1,042
*	Fidelity Blue Chip Growth	Self-Directed Brokerage	(1)	901
*	Pan American Silver Corp	Self-Directed Brokerage	(1)	301
*	American Centy ETF TR Small Cap Value	Self-Directed Brokerage	(1)	300
*	Eastman Kodak Company Common Stock New	Self-Directed Brokerage	(1)	30
				64,094,090
*	Notes Receivable from Participants	4.25% to 8.25% interest rate	-0-	1,074,915
				<u>\$ 65,169,005</u>

* Party-in-interest as defined by ERISA

(1) Cost information may be omitted for plan assets which are participant-directed.

VIEGA LLC 401(K) PLAN
INDEPENDENT AUDITOR'S REPORT AND
FINANCIAL STATEMENTS
Years Ended December 31, 2022 and 2021

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Viega LLC 401(k) Plan

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

We have performed audits of the accompanying financial statements of the Viega LLC 401(k) Plan (the "Plan"), an employee benefit plan subject to the *Employee Retirement Income Security Act of 1974* (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 a certification from a qualified institution as of December 31, 2022 and 2021, 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 Auditor's Responsibilities for the Audit of the Financial Statements section -

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Our 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 audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Supplemental Schedule Required by ERISA

The supplemental schedule of assets (held at year end), 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 audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, 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).

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk & Loyd, LLC
Wichita, Kansas
October 2, 2023

VIEGA LLC 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Investments at fair value	\$ 64,094,090	\$ 80,223,940
Receivables:		
Employer contributions	176,939	60,762
Notes receivable from participants	<u>1,074,915</u>	<u>1,047,515</u>
Total receivables	<u>1,251,854</u>	<u>1,108,277</u>
TOTAL ASSETS	<u>65,345,944</u>	<u>81,332,217</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 65,345,944</u></u>	<u><u>\$ 81,332,217</u></u>

See Notes to Financial Statements

VIEGA LLC 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
ADDITIONS		
Investment income:		
Net appreciation in fair value of investments	\$ -	\$ 7,482,867
Interest and dividends	2,991,660	3,773,685
	<u>2,991,660</u>	<u>11,256,552</u>
Interest income on notes receivable from participants	<u>50,638</u>	<u>67,775</u>
Contributions:		
Employer	4,411,340	3,375,383
Participants	4,565,702	3,766,623
Rollover	326,224	1,057,378
	<u>9,303,266</u>	<u>8,199,384</u>
TOTAL ADDITIONS	<u>12,345,564</u>	<u>19,523,711</u>
DEDUCTIONS		
Net depreciation in fair value of investments	18,060,084	-
Benefits paid to participants	10,154,146	11,779,505
Administrative expenses	<u>117,607</u>	<u>156,499</u>
TOTAL DEDUCTIONS	<u>28,331,837</u>	<u>11,936,004</u>
NET (DECREASE) INCREASE	(15,986,273)	7,587,707
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>81,332,217</u>	<u>73,744,510</u>
End of year	<u>\$ 65,345,944</u>	<u>\$ 81,332,217</u>

See Notes to Financial Statements

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan

The following description of the Viega LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan Document or Summary Plan Description for a more complete description of the Plan's provisions, which are available from the Plan administrator.

General - The Plan is a defined contribution plan sponsored by Viega, LLC (the "Company") for the benefit of its employees who are age 21 or older. The Plan is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA).

The Plan is administered by the Company's Board of Directors (the "Board"). The Board has overall responsibility for the operation and administration of the Plan. The Board determines the appropriateness of the Plan's investment offerings and monitors investment performance. Fidelity Management Trust Company is the trustee of the Plan and also serves as Plan custodian.

Contributions - Participants may contribute up to the lesser of \$20,500 or 60% of eligible compensation for the plan year, as defined in Section 415(c)(3) of the Code for the limitation year. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans and can designate a portion or all of their deferral contributions to Roth 401(k) contribution accounts. Additionally, participants age 50 or older prior to end of the Plan year, and who are making contributions to the Plan, are allowed to make catch-up contributions as defined in the Plan. The Company matching contribution is considered non-discretionary. The Company currently contributes 100% of the employee deferral contributions up to a maximum of the first 2% of eligible compensation that a participant contributes to the Plan, and 50% of the next 5% of eligible compensation that the participant contributes to the Plan. In addition, the Company contributes a safe harbor non-elective contribution equal to 3% of eligible compensation of eligible participants. The Company also has the option to make discretionary non-elective employer contributions on behalf of each of its eligible participants in accordance with the provisions of the Plan. During the years ended 2022 and 2021, qualified non-elective employer contributions were designated, allocated and paid out of forfeited nonvested accounts (see "forfeited accounts"). No other non-elective employer contributions were made for the years ending December 31, 2022 and 2021. Contributions are subject to certain Internal Revenue Code ("IRC") limitations.

Participant investment account options - Participants direct the investment of all contributions into various investment options offered by the Plan. The Plan currently offers 32 mutual funds, a money market fund, a common collective trust and a self-directed brokerage account as investment options for participants.

Participant accounts - Each participant's account is credited with the participant's contributions, employer matching contributions, and allocations of (a) the Company's non-elective contributions and (b) plan earnings (losses), and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(1) Description of plan (continued)

Plan amendment - Effective March 2, 2022, the Plan was amended and restated to change the entry date into the plan.

Vesting - Participants' contributions, amounts rolled over or transferred into the Plan and employer safe harbor contributions plus actual earnings are 100% vested immediately. All employer matching and discretionary non-elective contributions are subject to the following vesting schedule:

<u>Years of Service</u>	<u>Vested %</u>
Less than 2	0%
2	25%
3	50%
4	75%
5 or more	100%

The Plan also provides two grandfathered vesting schedules for employees hired on or before December 6, 2006 by Viega NA, Inc., Vanguard, Inc., and Midtec Inc. of America.

Notes receivable from participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the vested balance in the participant's account and bear interest at rates which are commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are paid ratably through payroll deductions. Participants may only have one outstanding loan at any given time.

Payment of benefits - On termination of service due to any reason, a participant with a vested account balance of \$1,000 or more may elect to receive a cash distribution, a direct rollover distribution to an eligible retirement plan specified by the participant or designated by the Plan administrator, or a combination of a cash distribution and a rollover. A participant with a vested account balance less than \$1,000 will automatically receive a lump sum distribution of their vested account balance. Participants are entitled to receive a distribution of all or any portion of their vested accounts upon reaching age 59.5. Benefits may also be withdrawn for certain qualifying hardship circumstances.

Forfeited accounts - At December 31, 2022 and 2021, unallocated forfeited nonvested accounts totaled \$66,389 and \$0, respectively. These accounts can be used to pay administrative expenses under the Plan or reduce future employer contributions. For the years ended December 31, 2022 and 2021, administrative expenses were reduced by \$73,131 and \$106,886, respectively, from forfeited nonvested accounts. Also, for the years ended December 31, 2022 and 2021, employer contributions (including qualified nonelective contributions) were reduced by \$68,484 and \$81,030, respectively, from forfeited nonvested accounts.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(2) Summary of significant accounting policies

Basis of accounting - The financial statements of the Plan are prepared under the accrual method of accounting, in accordance with accounting principles generally accepted in the United States of America.

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

Investment valuation and income recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Benefits Committee determines the Plan's valuation policies utilizing information provided by the investment custodian. See Note 4 for discussions of fair value measurements.

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

Notes receivable from participants - Notes receivable from participants are measured at their unpaid principal balance plus 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. All loans must be repaid in level payments through after-tax payroll deductions on at least a quarterly basis over a five-year period unless it is for the purchase of a principal residence in which case the loan repayment period may not extend beyond 10 years from the date of the loan. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Unit values - Individual participant accounts for the common collective trust are maintained on a unit value basis. Participants do not have beneficial ownership in the specific underlying securities or other assets in the fund, but do have an interest therein represented by units valued daily. The fund earns dividends and interest which are automatically reinvested in additional units. Generally, contributions to and withdrawals from the fund are converted to units by dividing the amounts of such transactions by the unit values as last determined, and the participants' accounts are charged or credited with the number of units properly attributable to each participant.

Payment of benefits - Benefits are recorded when paid. There were no benefits requested before year-end that were not paid.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(2) **Summary of significant accounting policies (continued)**

Administrative expenses - Certain administrative services and expenses of the Plan, other than investment advisory fees, are provided and paid by the Company and are not included in the statements of changes in net assets available for benefits. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

Recordkeeping and administrative fees are paid directly from the Plan and are included in administrative expenses on the statements of changes in net assets available for benefits.

(3) **Information prepared and certified by the trustee**

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee and custodian of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedule of assets (held at end of year) is complete and accurate as of and for the years ended December 31, 2022 and 2021:

- Investments at fair value
- Notes receivable from participants
- Net appreciation (depreciation) in fair value of investments
- Interest and dividends
- Interest income on notes receivable from participants
- Schedule of assets (held at end of year)

The Plan's independent auditor did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule of assets (held at end of year).

(4) **Fair value measurements**

FASB Accounting Standards Codification ("ASC") 820, *Fair Value Measurement*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

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.
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VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

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

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

The asset 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 on a recurring basis and recognized in the accompanying statements of net assets available for benefits. There have been no significant changes in the methodologies used during the years ended December 31, 2022 and 2021.

Mutual funds: Mutual funds include a money market fund and are valued at the daily closing price as reported by the respective 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 (including the money market fund) held by the Plan are deemed to be actively traded (Level 1).

Common collective trust: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimating fair value. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the common collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner. See Note 5 for discussions of the common collective trust.

Self-directed brokerage account: Various investment options are offered through Fidelity's Self-Directed Brokerage ("SDB") program, BrokerageLink. Currently, the SDB account holds investments in interest bearing cash and in common stock and mutual funds that are valued at the closing price reported on the active market on which the respective individual securities are traded. These investments are all currently considered to be Level 1 investments.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(4) Fair value measurements (continued)

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments recognized in the accompanying statements of net assets available for benefits measured at fair value on a recurring basis as of December 31, 2022 and 2021:

	Investments at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Self-directed brokerage	\$ 501,460	\$ -	\$ -	\$ 501,460
Mutual funds and money market fund	60,824,471	-	-	60,824,471
	<u>61,325,931</u>	<u>-</u>	<u>-</u>	<u>61,325,931</u>
Investments measured at NAV*:				
Common collective trust				<u>2,768,159</u>
Total investments at fair value				\$ 64,094,090

	Investments at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Self-directed brokerage	\$ 774,877	\$ -	\$ -	\$ 774,877
Mutual funds and money market fund	77,671,368	-	-	77,671,368
	<u>78,446,245</u>	<u>-</u>	<u>-</u>	<u>78,446,245</u>
Investments measured at NAV*:				
Common collective trust				<u>1,777,695</u>
Total investments at fair value				\$ 80,223,940

*In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(4) **Fair value measurements (continued)**

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2022 and 2021:

Investments	Fair Value as of		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2022	2021			
Common Collective Trust (a)	\$2,768,159	\$1,777,695	None	Daily	12 months

(a) The objective of this Fund is to provide preservation of capital, relatively stable returns consistent with its comparatively low risk profile, and liquidity for benefit-responsive payments.

(5) **Common collective trust**

The Plan invests in a common collective trust. The Morley Stable Value Fund, (the "Fund"), is a collective trust maintained by Principal Global Investors Trust Company ("Principal"). The Fund is composed primarily of fully benefit-responsive investment contracts. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The Fund is included in the statements of net assets available for benefits at estimated fair value as provided by Principal. In the normal course of business, certain events would limit the ability of the Plan to transact at contract value with the Fund.

Such events include the following: (a) Plan administration amendments or changes, (b) mergers or consolidation of investors, (c) group terminations or layoffs, (d) implementation of an early retirement program, (e) termination or partial termination of the Plan, (f) failure to meet certain tax qualifications, (g) participant communication that is designed to influence participants not to invest in the Fund, (h) transfers to competing options without meeting the equity wash provisions of the Fund, and (i) Plan sponsor withdrawals without the appropriate notice to the Fund.

Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. Withdrawals made in order to accommodate a participant directed exchange to another investment option under a participating plan may be made on any business day provided that the exchange is not directed into a competing fund. Withdrawals directed by the Plan sponsor must be preceded by a twelve-month written notice to Principal, the fund trustee, provided however that the fund trustee may in its discretion complete any such plan-level withdrawals before the expiration of such twelve-month period.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(6) **Related party and party-in-interest transactions**

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee and custodian as defined by the Plan, and therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment.

The Plan made direct payments to the third party administrator, Fidelity Investments Institutional, for recordkeeping of \$85,755 and \$119,599 for the years ended December 31, 2022 and 2021, respectively, which were not covered by revenue sharing and are considered to be party-in-interest transactions under ERISA. The Plan also paid certain expenses related to plan operations and investment advisory services directly to various other service providers that are not considered to be related party or party-in-interest transactions, which were not covered by revenue sharing of \$31,852 and \$36,900 for the years ended December 31, 2022 and 2021, respectively. The Company pays directly any other fees related to the Plan's operations, other than investment advisory fees.

(7) **Plan termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their employer matching and discretionary non-elective contributions.

(8) **Reconciliation of financial statements to schedule H of Form 5500**

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2022 and 2021 to Form 5500:

	December 31,	
	2022	2021
Net assets available for benefits per the financial statements	\$ 65,345,944	\$ 81,332,217
Current year employer contributions receivable	(176,939)	(60,762)
Net assets available for benefits per Schedule H of the Form 5500	<u>\$ 65,169,005</u>	<u>\$ 81,271,455</u>

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(8) Reconciliation of financial statements to schedule H of Form 5500 (continued)

The following is a reconciliation of the net (decrease) increase per the financial statements for the years ended December 31, 2022 and 2021 to Form 5500:

	<u>Years Ended December 31,</u>	
	<u>2022</u>	<u>2021</u>
Net (decrease) increase per the financial statements	\$ (15,986,273)	\$ 7,587,707
Current year employer contributions receivable	(176,939)	(60,762)
Prior year employer contributions receivable	<u>60,762</u>	<u>112,138</u>
Net (decrease) increase per Schedule H of the Form 5500	<u>\$ (16,102,450)</u>	<u>\$ 7,639,083</u>

(9) Tax status

The Company adopted a Pre-Approved Defined Contribution (profit sharing/401(k)) Plan (a Fidelity Pre-Approved Plan) sponsored by Fidelity Management and Research Company. The Internal Revenue Service ("IRS") has opined that the prototype 401(k) profit sharing plan is designed in accordance with applicable sections of the IRC and informed the trustee of such in a letter dated June 30, 2020. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC, and therefore, believes that the Plan was qualified and the related trust was tax exempt as of the financial statement date.

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 tax position that more likely than not would not be sustained upon examination by the IRS.

The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

VIEGA LLC 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

(10) **Risks and uncertainties**

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

(11) **COVID -19**

On March 11, 2020, the World Health Organization declared COVID-19 a pandemic. The COVID-19 pandemic and resulting global disruptions have caused significant economic uncertainty and volatility in financial markets. There is unprecedented uncertainty surrounding the duration of the pandemic, developing variants of the disease, potential economic ramification, and any government actions to mitigate them. Accordingly, the Plan Sponsor is not able at this time to estimate its full impact on the Plan's financial statements.

(12) **Subsequent events**

The Plan has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued. No significant items were noted during this evaluation that would require disclosure in the financial statements or accompanying footnotes.

SUPPLEMENTAL SCHEDULE

VIEGA LLC 401(K) PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS HELD (AT END OF YEAR)

December 31, 2022

EIN: 20-5194438

Plan Number: 001

(a)	(b)	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
(a)	Identity of issue, borrower, lessor, or similar party			
	American Funds Target Date 2040 R6	Mutual Fund	(1)	\$ 8,234,865
	American Funds Target Date 2030 R6	Mutual Fund	(1)	6,984,638
	American Funds Target Date 2045 R6	Mutual Fund	(1)	5,502,955
	American Funds Target Date 2035 R6	Mutual Fund	(1)	4,980,604
	American Funds Target Date 2050 R6	Mutual Fund	(1)	4,876,913
*	Fidelity Blue Chip Growth	Mutual Fund	(1)	3,598,798
	American Funds Target Date 2025 R6	Mutual Fund	(1)	3,103,828
*	Fidelity 500 Index	Mutual Fund	(1)	2,872,735
	Morley Stable Value	Common Collective Trust	(1)	2,768,159
	American Funds Target Date 2055 R6	Mutual Fund	(1)	2,763,959
	Vanguard Mid Cap Value Index Fund Adm	Mutual Fund	(1)	1,945,185
	American Funds Target Date 2020 R6	Mutual Fund	(1)	1,840,660
	Loomis Sayles Small Cap Growth	Mutual Fund	(1)	1,381,824
*	Fidelity International Index	Mutual Fund	(1)	1,186,246
	American Funds Target Date 2060 R6	Mutual Fund	(1)	1,170,696
	Vanguard Value Index Adm	Mutual Fund	(1)	1,143,519
	JP Morgan Mid Cap Growth Fund R6	Mutual Fund	(1)	1,096,192
	T. Rowe Price Retirement Balanced	Mutual Fund	(1)	1,076,484
*	Fidelity Capital & Income	Mutual Fund	(1)	1,060,338
	JP Morgan Large Cap Growth R6	Mutual Fund	(1)	1,056,171
	JPMorgan Core Bond R6	Mutual Fund	(1)	801,318
	American Funds Target Date 2015 R6	Mutual Fund	(1)	799,302
	American Funds Target Date 2010 R6	Mutual Fund	(1)	630,791
	Vanguard Small Cap Value Index Fund Adm	Mutual Fund	(1)	515,823
	C&S Real Estate Z	Mutual Fund	(1)	486,273
*	Alphabet Inc Capital Stock Class A	Self-Directed Brokerage	(1)	353,185
	JP Morgan Equity Income Fund R6	Mutual Fund	(1)	349,754
	MFS Research Intl	Mutual Fund	(1)	331,414
	Lord Abbett Bond Debenture Fund R6	Mutual Fund	(1)	265,240
	American Funds New World Fund R6	Mutual Fund	(1)	247,302
	Vanguard Small Cap Index Fund Adm	Mutual Fund	(1)	242,179
	Vanguard Mid Cap Index Fund Adm	Mutual Fund	(1)	207,533
*	Barrick Gold Corporation	Self-Directed Brokerage	(1)	66,899
	Franklin International Growth Fund R6	Mutual Fund	(1)	56,480
*	Proshares Trust Bitcoin Strategy ETF	Self-Directed Brokerage	(1)	51,889
	American Funds Target Date 2065 R6	Mutual Fund	(1)	13,299
*	Lumen Technologies Inc Common Stock	Self-Directed Brokerage	(1)	8,195
*	Novo Resources Corporation Common Stock	Self-Directed Brokerage	(1)	6,478
*	Fidelity Cash Reserves	Self-Directed Brokerage	(1)	6,078
*	Vanguard Bond Index Fd Inc Total Bd mkt	Self-Directed Brokerage	(1)	3,333
*	Vanguard Tax Managed Fund Euro	Self-Directed Brokerage	(1)	1,491
*	Vanguard Index FDS	Self-Directed Brokerage	(1)	1,338
*	Fidelity Government Money Market	Money Market Fund	(1)	1,153
*	Ishares Inc Core MSCI Emerg Mkt	Self-Directed Brokerage	(1)	1,042
*	Fidelity Blue Chip Growth	Self-Directed Brokerage	(1)	901
*	Pan American Silver Corp	Self-Directed Brokerage	(1)	301
*	American Centy ETF TR Small Cap Value	Self-Directed Brokerage	(1)	300
*	Eastman Kodak Company Common Stock New	Self-Directed Brokerage	(1)	30
				64,094,090
*	Notes Receivable from Participants	4.25% to 8.25% interest rate	-0-	1,074,915
				<u>\$ 65,169,005</u>

* Party-in-interest as defined by ERISA

(1) Cost information may be omitted for plan assets which are participant-directed.