

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 VVS, INC. RETIREMENT SAVINGS PLAN	1b	Three-digit plan number (PN) ▶ 001
		1c	Effective date of plan 06/01/1980
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) VVS, INC. PO BOX 87 COZAD, NE 69130 8TH AND K STREET COZAD, NE 69130	2b	Employer Identification Number (EIN) 47-0463545
		2c	Plan Sponsor's telephone number 308-784-2164
		2d	Business code (see instructions) 454210

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.	10/11/2023	ROD VAN PELT
	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	5 398
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	 6a(1) 362 6a(2) 348 6b 1 6c 48 6d 397 6e 0 6f 397 6g 140 6h 18
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 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 VVS, INC. RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 VVS, INC.	D Employer Identification Number (EIN) 47-0463545	

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)

LINCOLN CAPITAL HOLDINGS

26-3505968

(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	25982	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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 60 64 65	RECORDKEEPER	17330	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AF CAP WORLD G&I R5E - AMERICAN FU 95-2566717	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AS SPL SM CAP VAL IS - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BR ADV LG CAP GR IS - BNY MELLON I 301 BELLEVUE PARKWAY WILMINGTON, DE 19809	0.25%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL MID CAP INDEX I2 - COLUMBIA MG PO BOX 219104 KANSAS CITY, MO 64121-9104	0.10%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL SM CAP INDEX I2 - COLUMBIA MGT PO BOX 219104 KANSAS CITY, MO 64121-9104	0.10%

(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:

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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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>VVS, INC. RETIREMENT SAVINGS 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>VVS, INC.</u>	D Employer Identification Number (EIN) <u>47-0463545</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)	63089	63100
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants).....	1c(7)	0	0
(8) Participant loans.....	1c(8)	93606	101195
(9) Value of interest in common/collective trusts.....	1c(9)	281446	224073
(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)	6959432	6244727
(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	7397573	6633095

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	13378	2625
k Total liabilities (add all amounts in lines 1g through 1j)	1k	13378	2625

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	7384195	6630470
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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)	126403	
(B) Participants.....	2a(1)(B)	404632	
(C) Others (including rollovers).....	2a(1)(C)	135762	
(2) Noncash contributions.....	2a(2)	0	666797
(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)	821	
(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)	5129	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		5950
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	217034	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		217034
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-19060
(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)		-1375674
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		-504953
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	192083	
(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)		192083
f Corrective distributions (see instructions)	2f		13378
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)	43311	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		43311
j Total expenses. Add all expense amounts in column (b) and enter total	2j		248772
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-753725
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: **GRAFTON & ASSOCIATES P.C.**

(2) EIN: **82-3725220**

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 <u>VVS, INC. RETIREMENT SAVINGS 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>VVS, INC.</u>	D Employer Identification Number (EIN) <u>47-0463545</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

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

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

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

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

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

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

Schedule R (Form 5500) 2022
v. 220413

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:	
a	The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a
b	The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b
c	The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:	
a	The corresponding number for the plan year immediately preceding the current plan year.....	15a
b	The corresponding number for the second preceding plan year.....	15b
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:	
a	Enter the number of employers who withdrew during the preceding plan year	16a
b	If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐	

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

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

VVS, INC.
RETIREMENT SAVINGS PLAN
FINANCIAL STATEMENTS AND INDEPENDENT
AUDITORS' REPORT
DECEMBER 31, 2022 AND 2021

Table of Contents
December 31, 2022 and 2021

	<u>Page</u>
Independent Auditors' Report.....	3
Financial Statements	
Statements of Net Assets Available for Benefits.....	7
Statements of Changes in Net Assets Available for Benefits.....	8
Notes to Financial Statements	9
Supplemental Information	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) – 2022	16
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) – 2021	17
Schedule H, Line 4j - Schedule of Reportable Transactions – 2022.....	18
Schedule H, Line 4j - Schedule of Reportable Transactions – 2021	19

INDEPENDENT AUDITORS' REPORT

Benefits and Retirement Plans Administrative Committee
VVS, Inc. Retirement Savings Plan

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

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the VVS, Inc. Retirement Savings 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 VVS, Inc. Retirement Savings Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of assets held at end of year and reportable transactions as of and for the years ended December 31, 2022 and 2021, and are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Yunth : Amster, P.C.

October 9, 2023

VVS, INC.
RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE
FOR BENEFITS

December 31,

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments at fair value:		
Money market funds	\$ 63,100	\$ 63,089
Mutual funds	6,244,727	6,959,432
Common/collective trust	<u>240,245</u>	<u>278,559</u>
Total investments	<u>6,548,072</u>	<u>7,301,080</u>
Receivables:		
Notes receivable from participants	<u>101,195</u>	<u>93,606</u>
Total receivables	<u>101,195</u>	<u>93,606</u>
Total assets	6,649,267	7,394,686
LIABILITIES AND NET ASSETS		
Liabilities:		
Excess contributions payable	<u>(2,625)</u>	<u>(13,378)</u>
Net assets available for benefits	<u>\$ 6,646,642</u>	<u>\$ 7,381,308</u>

See accompanying notes to financial statements.

VVS, INC.
RETIREMENT SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS

For the years ended December 31,

	<u>2022</u>	<u>2021</u>
Additions:		
Investment income:		
Net (depreciation) appreciation in fair value of investments	\$(1,375,162)	\$ 720,829
Interest and dividend income	<u>217,342</u>	<u>308,052</u>
Total investment (loss) income	<u>(1,157,820)</u>	<u>1,028,881</u>
Interest income on notes receivable from participants	5,109	3,262
Contributions:		
Participants	404,632	398,429
Sponsor	126,403	103,635
Rollover	<u>135,762</u>	<u>10,479</u>
Total contributions	<u>666,797</u>	<u>512,543</u>
Total additions	<u>(485,914)</u>	<u>1,544,686</u>
Deductions:		
Benefits paid to participants	205,441	351,800
Administration fees	<u>43,311</u>	<u>43,935</u>
Total deductions	<u>248,752</u>	<u>395,735</u>
Net (decrease) increase	(734,666)	1,148,951
Net assets available for benefits:		
Beginning of year	<u>7,381,308</u>	<u>6,232,357</u>
End of year	<u>\$ 6,646,642</u>	<u>\$ 7,381,308</u>

See accompanying notes to financial statements.

VVS, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE A – DESCRIPTION OF PLAN

The following description of the VVS, Inc. (the Sponsor) Retirement Savings Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. General

The Plan is a defined contribution plan covering all eligible employees of the Sponsor who have six months of qualifying service, as defined by the Plan, and are 18 years of age. It is subject to and complies with the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

2. Contributions

Each year eligible employees may defer a percentage of compensation, as defined by the Plan. For 2022 and 2021, the Sponsor matched 50% of employee deferrals up to 5% of total employee compensation. For participants electing to contribute a greater percentage, the Sponsor's contribution will be limited to 2.5% of the participant's gross wages. Additional profit sharing amounts could be contributed at the option of the Sponsor's board of directors. Contributions are subject to certain regulatory limitations.

3. Participant Accounts

Each participant's account is credited with the contributions of the participant and Sponsor. Participants may allocate their funds amongst an array of investment choices provided to them by the Plan Administrator. Investment earnings accumulate within each participant's account according to the allocation of funds selected by the participant and the rate of return thereon. The benefit to which a participant is entitled is the vested portion of the accumulated balance of participant and Sponsor contributions and investment earnings accumulated thereon.

4. Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the portion of the participant's account balance contributed by the Sponsor, plus earnings thereon, is based on years of continuous service. A participant is 100% vested after six years of credited service.

5. Notes Receivable from Participants

Notes receivable from participants is valued at unpaid principal balances. 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.

VVS, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS – Continued

December 31, 2022 and 2021

NOTE A – DESCRIPTION OF PLAN – Continued

5. Notes Receivable from Participants – Continued

The loans are secured by the balance in the participant's account and bear interest rates at 2% above the prime rate at origination. Principal and interest is paid ratably through bi-weekly payroll deductions. The Plan Administrative Committee believes no allowance for bad debts is necessary due to the fully secured nature of the notes receivable and the payroll deduction system, which assures complete note repayment is achieved.

6. Payment of Benefits

Distributions from the participants' accounts are not permitted before age 59½ except in the event of death, disability, termination of employment or reasons of proven financial hardship. Benefits may be paid under one or more of the optional forms available under the Plan. However, if the participant's vested balance is less than \$1,000, the benefits will be paid in a single sum.

7. Forfeited Accounts

The non-vested portion of participant withdrawals is placed into a separate account by the Trustee. These accounts are used to reduce future employer contributions. In 2022 and 2021, employer contributions were reduced by \$9,706 and \$18,405, respectively, for payments made out of the forfeited non-vested account. At December 31, 2022 and 2021, forfeited non-vested accounts both totaled \$0.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The financial statements of the Plan are prepared on the accrual basis of accounting and present the net assets available for VVS, Inc. Retirement Savings Plan benefits and changes in those assets.

2. Administrative Expenses

The majority of administrative expenses (investment management, audit, etc.) are paid by the Sponsor of the Plan. For the years ending December 31, 2022 and 2021, \$7,907 and \$7,837 was paid, respectively, by the Sponsor on behalf of the Plan.

VVS, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS – Continued

December 31, 2022 and 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

3. Income Tax Status

The Internal Revenue Service has determined and informed the Sponsor by a letter dated September 12, 1994, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believe that the Plan is qualified.

Management believes the Plan does not have any uncertain tax positions and therefore, no provisions have been made. The Plan could still be subject to Department of Labor or Internal Revenue Service audits for the years ended December 31, 2021, 2020 or 2019, respectively.

4. Estimates

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

5. Investment Valuation and Income Recognition

Investments are reported at fair value, or net asset value, which approximates 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. See Note F for discussion of fair value measurements.

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

6. Payment of Benefits

Benefits are recorded when paid.

7. Risks and Uncertainties

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

VVS, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS – Continued

December 31, 2022 and 2021

NOTE C – INSURER TRANSACTIONS (UNAUDITED)

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator has obtained certifications from Fidelity Management Trust Company (Trustee) that all information relating to the Plan's investments and related investment income is complete and accurate. Information as to the value of the investments in the trust fund managed by the Trustee, investment income, and all information in the supplemental schedules is presented in reliance solely upon those certifications.

NOTE D – 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 as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

Six employees of the Company serve on the Administrative Committee of the Plan. During 2022, all of those employees were participants in the Plan but were not compensated for their service.

NOTE E – PLAN TERMINATION

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

NOTE F – FAIR VALUE MEASUREMENTS

The fair value measurement accounting literature establishes fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. Level 2 inputs consist of observable inputs other than quoted prices of identical assets. Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 and Level 3 would only be used if Level 1 inputs were not available. There are no plan assets requiring the use of Level 2 or Level 3 inputs for the periods presented.

Level 1 Fair Value Measurements

The fair value of money market and mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with SEC. The funds must publish their daily net asset value and transact at that price. The money market and mutual funds held by the Plan are considered to be actively traded.

VVS, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS – Continued

December 31, 2022 and 2021

NOTE F – FAIR VALUE MEASUREMENTS – Continued

The common/collective trust is valued at the net asset value (NAV) of its units. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities.

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

2022				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 63,100	\$ -	\$ -	\$ 63,100
Mutual funds	<u>6,244,727</u>	<u>-</u>	<u>-</u>	<u>6,244,727</u>
Total assets measured in fair value hierarchy	6,307,827	-	-	6,307,827
Common/collective trust measured at net asset value				<u>240,245</u>
Total assets at fair value	<u>\$ 6,307,827</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,548,072</u>

2021				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 63,089	\$ -	\$ -	\$ 63,089
Mutual funds	<u>6,959,432</u>	<u>-</u>	<u>-</u>	<u>6,959,432</u>
Total assets measured in fair value hierarchy	7,022,521	-	-	7,022,521
Common/collective trust measured at net asset value				<u>278,559</u>
Total assets at fair value	<u>\$ 7,022,521</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,301,080</u>

Gains and losses included in changes in net assets available for benefits for the years ended December 31, 2022 and 2021, are reported in net (depreciation) appreciation in fair value of investments. For the year ended December 31, 2022, there were no significant transfers between Levels 1 and 2 and no transfers into or out of Level 3.

The Plan uses the net asset value (NAV) of units of the common/collective trust fund. The following table summarizes investments measured at fair value as of December 31, 2022 and 2021:

VVS, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS – Continued

December 31, 2022 and 2021

NOTE F – FAIR VALUE MEASUREMENTS – Continued

	<u>Unfunded Commitments</u>	<u>2022 Fair Value</u>	<u>2021 Fair Value</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common/collective trust	None	240,245	278,559	Daily	12 months

The Plan may transact with the common/collective trust fund at NAV daily for bona fide benefit payment to participants. However, if the Plan were to initiate a full redemption of the common collective trust, the fund agreement may require the balance being placed in an investment only account for up to twelve months.

NOTE G – DIFFERENCES IN FINANCIAL STATEMENTS AND FEDERAL FORM 5500

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

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per financial statements	\$ 6,646,642	\$ 7,381,308
Common/collective trust fair value adjustment	<u>(16,173)</u>	<u>2,887</u>
Net assets available for benefits of year per Form 5500	<u>\$ 6,630,469</u>	<u>\$ 7,384,195</u>

The following is a reconciliation of the net increase in net assets per the Plan's financial statements to Form 5500 for the years ended December 31:

	<u>2022</u>	<u>2021</u>
Net (decrease) increase per financial statements	\$ (734,666)	\$ 1,148,951
Change in unrealized gain common/collective trust	<u>(19,060)</u>	<u>(849)</u>
Net (decrease) increase per Form 5500	<u>\$ (753,726)</u>	<u>\$ 1,148,102</u>

NOTE H – SUBSEQUENT EVENTS

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through October 9, 2023, the date the financial statements were available to be issued. No events or transactions were noted to that date which requires further disclosure.

SUPPLEMENTARY INFORMATION

VVS, INC.
RETIREMENT SAVINGS PLAN
EIN 47-0463545
Plan Number 001

December 31, 2022

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

(A)	(B)	(C)	(D)	(E)
Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		Cost	Fair Value
American Funds	Capital World Gr & Inc R3		**	\$ 4,546
Columbia	Small Capital Index A		**	91,855
Columbia	Mid Capital Index A		**	89,493
BlackRock	Advantage Large Cap Gr A		**	16,463
Allspring	Special Small Cap Value A		**	223,702
* Fidelity Advisors	FA Equity Income I		**	138,476
* Fidelity Advisors	FA Small Cap I		**	66,659
* Fidelity Advisors	FA Large Cap I		**	851,180
* Fidelity Advisors	FA Strat Income I		**	71,631
* Fidelity Advisors	FA Stable Value/Common Collective Trust		**	240,245
* Fidelity Advisors	FA Dividend Growth I		**	119,687
* Fidelity Advisors	FA Divers Intl I		**	115,938
* Fidelity Advisors	FA Invst Grd Bond I		**	53,905
* Fidelity Advisors	FA Intl Sm Cap I		**	69,494
* Fidelity Advisors	FA New Insights I		**	275,954
* Fidelity Advisors	FA Mid Cap II I		**	83,017
* Fidelity Advisors	FA Gov Income I		**	35,388
* Fidelity Advisors	FID Freedom IDX 2015 IPR		**	5,989
* Fidelity Advisors	FID Freedom IDX 2020 IPR		**	662,162
* Fidelity Advisors	FID Freedom IDX 2025 IPR		**	586,938
* Fidelity Advisors	FID Freedom IDX 2030 IPR		**	308,716
* Fidelity Advisors	FID Freedom IDX 2035 IPR		**	1,141,551
* Fidelity Advisors	FID Freedom IDX 2040 IPR		**	299,113
* Fidelity Advisors	FID Freedom IDX 2045 IPR		**	315,917
* Fidelity Advisors	FID Freedom IDX 2050 IPR		**	70,877
* Fidelity Advisors	FID Freedom IDX 2055 IPR		**	72,567
* Fidelity Advisors	FID Freedom IDX 2060 IPR		**	28,579
* Fidelity Advisors	FID Freedom IDX 2065 IPR		**	21,181
* Fidelity Advisors	FID 500 Index		**	423,749
* Fidelity Advisors	Government Money Market		**	63,100
Participant loans	Notes receivable (5.25% - 8.25%)		**	101,195
				<u>\$ 6,649,267</u>

* Party in interest.

** Cost and share information not required for participant directed accounts.

VVS, INC.
RETIREMENT SAVINGS PLAN
EIN 47-0463545
Plan Number 001

December 31, 2021

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

(A)	(B)	(C)	(D)	(E)
Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Fair Value	
American Funds	Capital World Gr & Inc R3	**	\$ 3,614	
Columbia	Small Capital Index A	**	107,347	
Columbia	Mid Capital Index A	**	100,885	
BlackRock	Advantage Large Cap Gr A	**	9,703	
Allspring	Special Small Cap Value A	**	249,453	
* Fidelity Advisors	FA Equity Income I	**	133,065	
* Fidelity Advisors	FA Small Cap I	**	83,696	
* Fidelity Advisors	FA Large Cap I	**	658,845	
* Fidelity Advisors	FA Strat Income I	**	77,194	
* Fidelity Advisors	FA Stable Value/Common Collective Trust	**	278,559	
* Fidelity Advisors	FA Dividend Growth I	**	136,080	
* Fidelity Advisors	FA Divers Intl I	**	147,052	
* Fidelity Advisors	FA Invst Grd Bond I	**	60,311	
* Fidelity Advisors	FA Intl Sm Cap I	**	80,864	
* Fidelity Advisors	FA New Insights I	**	654,611	
* Fidelity Advisors	FA Mid Cap II I	**	94,358	
* Fidelity Advisors	FA Gov Income I	**	40,243	
* Fidelity Advisors	FID Freedom IDX 2015 IPR	**	7,353.00	
* Fidelity Advisors	FID Freedom IDX 2020 IPR	**	635,570	
* Fidelity Advisors	FID Freedom IDX 2025 IPR	**	725,102	
* Fidelity Advisors	FID Freedom IDX 2030 IPR	**	327,351	
* Fidelity Advisors	FID Freedom IDX 2035 IPR	**	1,260,788	
* Fidelity Advisors	FID Freedom IDX 2040 IPR	**	358,875	
* Fidelity Advisors	FID Freedom IDX 2045 IPR	**	340,095	
* Fidelity Advisors	FID Freedom IDX 2050 IPR	**	76,227	
* Fidelity Advisors	FID Freedom IDX 2055 IPR	**	73,374	
* Fidelity Advisors	FID Freedom IDX 2060 IPR	**	29,719	
* Fidelity Advisors	FID Freedom IDX 2065 IPR	**	6,110	
* Fidelity Advisors	FID 500 Index	**	481,547	
* Fidelity Advisors	Government Money Market	**	63,089	
Participant loans	Notes receivable (5.25% - 7.00%)	**	93,606	
			<u>\$ 7,394,686</u>	

* Party in interest.

** Cost and share information not required for participant directed accounts.

VVS, INC.
RETIREMENT SAVINGS PLAN

EIN 47-0463545
Plan Number 001

December 31, 2022

Schedule H, Line 4j - Schedule of Reportable Transactions

(a) Identity of party <u>involved</u>	(b) <u>Description of asset</u>	(c) Purchase <u>price</u>	(d) Selling <u>price</u>	(g) Cost of <u>asset</u>	(h) Current value of asset on <u>transaction</u>	(i) <u>Net gain</u>
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None

VVS, INC.
RETIREMENT SAVINGS PLAN

EIN 47-0463545
Plan Number 001

December 31, 2021

Schedule H, Line 4j - Schedule of Reportable Transactions

(a) Identity of party <u>involved</u>	(b) <u>Description of asset</u>	(c) Purchase <u>price</u>	(d) Selling <u>price</u>	(g) Cost of <u>asset</u>	(h) Current value of asset on <u>transaction</u>	(i) <u>Net gain</u>
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None

VVS, INC.
RETIREMENT SAVINGS PLAN
FINANCIAL STATEMENTS AND INDEPENDENT
AUDITORS' REPORT
DECEMBER 31, 2022 AND 2021

Table of Contents
December 31, 2022 and 2021

	<u>Page</u>
Independent Auditors' Report.....	3
Financial Statements	
Statements of Net Assets Available for Benefits.....	7
Statements of Changes in Net Assets Available for Benefits.....	8
Notes to Financial Statements	9
Supplemental Information	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) – 2022	16
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) – 2021	17
Schedule H, Line 4j - Schedule of Reportable Transactions – 2022.....	18
Schedule H, Line 4j - Schedule of Reportable Transactions – 2021	19

INDEPENDENT AUDITORS' REPORT

Benefits and Retirement Plans Administrative Committee
VVS, Inc. Retirement Savings Plan

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

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years then ended, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the VVS, Inc. Retirement Savings 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 VVS, Inc. Retirement Savings Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of assets held at end of year and reportable transactions as of and for the years ended December 31, 2022 and 2021, and are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Yunth : Amata, P.C.

October 9, 2023

VVS, INC.
RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE
FOR BENEFITS

December 31,

	<u>2022</u>	<u>2021</u>
ASSETS		
Investments at fair value:		
Money market funds	\$ 63,100	\$ 63,089
Mutual funds	6,244,727	6,959,432
Common/collective trust	<u>240,245</u>	<u>278,559</u>
Total investments	<u>6,548,072</u>	<u>7,301,080</u>
Receivables:		
Notes receivable from participants	<u>101,195</u>	<u>93,606</u>
Total receivables	<u>101,195</u>	<u>93,606</u>
Total assets	6,649,267	7,394,686
LIABILITIES AND NET ASSETS		
Liabilities:		
Excess contributions payable	<u>(2,625)</u>	<u>(13,378)</u>
Net assets available for benefits	<u>\$ 6,646,642</u>	<u>\$ 7,381,308</u>

See accompanying notes to financial statements.

VVS, INC.
RETIREMENT SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS

For the years ended December 31,

	<u>2022</u>	<u>2021</u>
Additions:		
Investment income:		
Net (depreciation) appreciation in fair value of investments	\$(1,375,162)	\$ 720,829
Interest and dividend income	<u>217,342</u>	<u>308,052</u>
Total investment (loss) income	<u>(1,157,820)</u>	<u>1,028,881</u>
Interest income on notes receivable from participants	5,109	3,262
Contributions:		
Participants	404,632	398,429
Sponsor	126,403	103,635
Rollover	<u>135,762</u>	<u>10,479</u>
Total contributions	<u>666,797</u>	<u>512,543</u>
Total additions	<u>(485,914)</u>	<u>1,544,686</u>
Deductions:		
Benefits paid to participants	205,441	351,800
Administration fees	<u>43,311</u>	<u>43,935</u>
Total deductions	<u>248,752</u>	<u>395,735</u>
Net (decrease) increase	(734,666)	1,148,951
Net assets available for benefits:		
Beginning of year	<u>7,381,308</u>	<u>6,232,357</u>
End of year	<u>\$ 6,646,642</u>	<u>\$ 7,381,308</u>

See accompanying notes to financial statements.

VVS, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2022 and 2021

NOTE A – DESCRIPTION OF PLAN

The following description of the VVS, Inc. (the Sponsor) Retirement Savings Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. General

The Plan is a defined contribution plan covering all eligible employees of the Sponsor who have six months of qualifying service, as defined by the Plan, and are 18 years of age. It is subject to and complies with the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

2. Contributions

Each year eligible employees may defer a percentage of compensation, as defined by the Plan. For 2022 and 2021, the Sponsor matched 50% of employee deferrals up to 5% of total employee compensation. For participants electing to contribute a greater percentage, the Sponsor's contribution will be limited to 2.5% of the participant's gross wages. Additional profit sharing amounts could be contributed at the option of the Sponsor's board of directors. Contributions are subject to certain regulatory limitations.

3. Participant Accounts

Each participant's account is credited with the contributions of the participant and Sponsor. Participants may allocate their funds amongst an array of investment choices provided to them by the Plan Administrator. Investment earnings accumulate within each participant's account according to the allocation of funds selected by the participant and the rate of return thereon. The benefit to which a participant is entitled is the vested portion of the accumulated balance of participant and Sponsor contributions and investment earnings accumulated thereon.

4. Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the portion of the participant's account balance contributed by the Sponsor, plus earnings thereon, is based on years of continuous service. A participant is 100% vested after six years of credited service.

5. Notes Receivable from Participants

Notes receivable from participants is valued at unpaid principal balances. 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.

VVS, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS – Continued

December 31, 2022 and 2021

NOTE A – DESCRIPTION OF PLAN – Continued

5. Notes Receivable from Participants – Continued

The loans are secured by the balance in the participant's account and bear interest rates at 2% above the prime rate at origination. Principal and interest is paid ratably through bi-weekly payroll deductions. The Plan Administrative Committee believes no allowance for bad debts is necessary due to the fully secured nature of the notes receivable and the payroll deduction system, which assures complete note repayment is achieved.

6. Payment of Benefits

Distributions from the participants' accounts are not permitted before age 59½ except in the event of death, disability, termination of employment or reasons of proven financial hardship. Benefits may be paid under one or more of the optional forms available under the Plan. However, if the participant's vested balance is less than \$1,000, the benefits will be paid in a single sum.

7. Forfeited Accounts

The non-vested portion of participant withdrawals is placed into a separate account by the Trustee. These accounts are used to reduce future employer contributions. In 2022 and 2021, employer contributions were reduced by \$9,706 and \$18,405, respectively, for payments made out of the forfeited non-vested account. At December 31, 2022 and 2021, forfeited non-vested accounts both totaled \$0.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The financial statements of the Plan are prepared on the accrual basis of accounting and present the net assets available for VVS, Inc. Retirement Savings Plan benefits and changes in those assets.

2. Administrative Expenses

The majority of administrative expenses (investment management, audit, etc.) are paid by the Sponsor of the Plan. For the years ending December 31, 2022 and 2021, \$7,907 and \$7,837 was paid, respectively, by the Sponsor on behalf of the Plan.

VVS, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS – Continued

December 31, 2022 and 2021

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

3. Income Tax Status

The Internal Revenue Service has determined and informed the Sponsor by a letter dated September 12, 1994, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believe that the Plan is qualified.

Management believes the Plan does not have any uncertain tax positions and therefore, no provisions have been made. The Plan could still be subject to Department of Labor or Internal Revenue Service audits for the years ended December 31, 2021, 2020 or 2019, respectively.

4. Estimates

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

5. Investment Valuation and Income Recognition

Investments are reported at fair value, or net asset value, which approximates 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. See Note F for discussion of fair value measurements.

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

6. Payment of Benefits

Benefits are recorded when paid.

7. Risks and Uncertainties

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

VVS, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS – Continued

December 31, 2022 and 2021

NOTE C – INSURER TRANSACTIONS (UNAUDITED)

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator has obtained certifications from Fidelity Management Trust Company (Trustee) that all information relating to the Plan's investments and related investment income is complete and accurate. Information as to the value of the investments in the trust fund managed by the Trustee, investment income, and all information in the supplemental schedules is presented in reliance solely upon those certifications.

NOTE D – 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 as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

Six employees of the Company serve on the Administrative Committee of the Plan. During 2022, all of those employees were participants in the Plan but were not compensated for their service.

NOTE E – PLAN TERMINATION

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

NOTE F – FAIR VALUE MEASUREMENTS

The fair value measurement accounting literature establishes fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. Level 2 inputs consist of observable inputs other than quoted prices of identical assets. Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 and Level 3 would only be used if Level 1 inputs were not available. There are no plan assets requiring the use of Level 2 or Level 3 inputs for the periods presented.

Level 1 Fair Value Measurements

The fair value of money market and mutual funds is based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with SEC. The funds must publish their daily net asset value and transact at that price. The money market and mutual funds held by the Plan are considered to be actively traded.

VVS, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS – Continued

December 31, 2022 and 2021

NOTE F – FAIR VALUE MEASUREMENTS – Continued

The common/collective trust is valued at the net asset value (NAV) of its units. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities.

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

2022				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 63,100	\$ -	\$ -	\$ 63,100
Mutual funds	<u>6,244,727</u>	<u>-</u>	<u>-</u>	<u>6,244,727</u>
Total assets measured in fair value hierarchy	6,307,827	-	-	6,307,827
Common/collective trust measured at net asset value				<u>240,245</u>
Total assets at fair value	<u>\$ 6,307,827</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,548,072</u>

2021				
	Level 1	Level 2	Level 3	Total
Money market funds	\$ 63,089	\$ -	\$ -	\$ 63,089
Mutual funds	<u>6,959,432</u>	<u>-</u>	<u>-</u>	<u>6,959,432</u>
Total assets measured in fair value hierarchy	7,022,521	-	-	7,022,521
Common/collective trust measured at net asset value				<u>278,559</u>
Total assets at fair value	<u>\$ 7,022,521</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,301,080</u>

Gains and losses included in changes in net assets available for benefits for the years ended December 31, 2022 and 2021, are reported in net (depreciation) appreciation in fair value of investments. For the year ended December 31, 2022, there were no significant transfers between Levels 1 and 2 and no transfers into or out of Level 3.

The Plan uses the net asset value (NAV) of units of the common/collective trust fund. The following table summarizes investments measured at fair value as of December 31, 2022 and 2021:

VVS, INC.
RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS – Continued

December 31, 2022 and 2021

NOTE F – FAIR VALUE MEASUREMENTS – Continued

	<u>Unfunded Commitments</u>	<u>2022 Fair Value</u>	<u>2021 Fair Value</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common/collective trust	None	240,245	278,559	Daily	12 months

The Plan may transact with the common/collective trust fund at NAV daily for bona fide benefit payment to participants. However, if the Plan were to initiate a full redemption of the common collective trust, the fund agreement may require the balance being placed in an investment only account for up to twelve months.

NOTE G – DIFFERENCES IN FINANCIAL STATEMENTS AND FEDERAL FORM 5500

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

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per financial statements	\$ 6,646,642	\$ 7,381,308
Common/collective trust fair value adjustment	<u>(16,173)</u>	<u>2,887</u>
Net assets available for benefits of year per Form 5500	<u>\$ 6,630,469</u>	<u>\$ 7,384,195</u>

The following is a reconciliation of the net increase in net assets per the Plan's financial statements to Form 5500 for the years ended December 31:

	<u>2022</u>	<u>2021</u>
Net (decrease) increase per financial statements	\$ (734,666)	\$ 1,148,951
Change in unrealized gain common/collective trust	<u>(19,060)</u>	<u>(849)</u>
Net (decrease) increase per Form 5500	<u>\$ (753,726)</u>	<u>\$ 1,148,102</u>

NOTE H – SUBSEQUENT EVENTS

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through October 9, 2023, the date the financial statements were available to be issued. No events or transactions were noted to that date which requires further disclosure.

SUPPLEMENTARY INFORMATION

VVS, INC.
RETIREMENT SAVINGS PLAN
EIN 47-0463545
Plan Number 001

December 31, 2022

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

(A)	(B)	(C)	(D)	(E)
Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		Cost	Fair Value
American Funds	Capital World Gr & Inc R3		**	\$ 4,546
Columbia	Small Capital Index A		**	91,855
Columbia	Mid Capital Index A		**	89,493
BlackRock	Advantage Large Cap Gr A		**	16,463
Allspring	Special Small Cap Value A		**	223,702
* Fidelity Advisors	FA Equity Income I		**	138,476
* Fidelity Advisors	FA Small Cap I		**	66,659
* Fidelity Advisors	FA Large Cap I		**	851,180
* Fidelity Advisors	FA Strat Income I		**	71,631
* Fidelity Advisors	FA Stable Value/Common Collective Trust		**	240,245
* Fidelity Advisors	FA Dividend Growth I		**	119,687
* Fidelity Advisors	FA Divers Intl I		**	115,938
* Fidelity Advisors	FA Invst Grd Bond I		**	53,905
* Fidelity Advisors	FA Intl Sm Cap I		**	69,494
* Fidelity Advisors	FA New Insights I		**	275,954
* Fidelity Advisors	FA Mid Cap II I		**	83,017
* Fidelity Advisors	FA Gov Income I		**	35,388
* Fidelity Advisors	FID Freedom IDX 2015 IPR		**	5,989
* Fidelity Advisors	FID Freedom IDX 2020 IPR		**	662,162
* Fidelity Advisors	FID Freedom IDX 2025 IPR		**	586,938
* Fidelity Advisors	FID Freedom IDX 2030 IPR		**	308,716
* Fidelity Advisors	FID Freedom IDX 2035 IPR		**	1,141,551
* Fidelity Advisors	FID Freedom IDX 2040 IPR		**	299,113
* Fidelity Advisors	FID Freedom IDX 2045 IPR		**	315,917
* Fidelity Advisors	FID Freedom IDX 2050 IPR		**	70,877
* Fidelity Advisors	FID Freedom IDX 2055 IPR		**	72,567
* Fidelity Advisors	FID Freedom IDX 2060 IPR		**	28,579
* Fidelity Advisors	FID Freedom IDX 2065 IPR		**	21,181
* Fidelity Advisors	FID 500 Index		**	423,749
* Fidelity Advisors	Government Money Market		**	63,100
Participant loans	Notes receivable (5.25% - 8.25%)		**	101,195
				<u>\$ 6,649,267</u>

* Party in interest.

** Cost and share information not required for participant directed accounts.

VVS, INC.
RETIREMENT SAVINGS PLAN
EIN 47-0463545
Plan Number 001

December 31, 2021

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

(A)	(B)	(C)	(D)	(E)
Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Fair Value	
American Funds	Capital World Gr & Inc R3	**	\$ 3,614	
Columbia	Small Capital Index A	**	107,347	
Columbia	Mid Capital Index A	**	100,885	
BlackRock	Advantage Large Cap Gr A	**	9,703	
Allspring	Special Small Cap Value A	**	249,453	
* Fidelity Advisors	FA Equity Income I	**	133,065	
* Fidelity Advisors	FA Small Cap I	**	83,696	
* Fidelity Advisors	FA Large Cap I	**	658,845	
* Fidelity Advisors	FA Strat Income I	**	77,194	
* Fidelity Advisors	FA Stable Value/Common Collective Trust	**	278,559	
* Fidelity Advisors	FA Dividend Growth I	**	136,080	
* Fidelity Advisors	FA Divers Intl I	**	147,052	
* Fidelity Advisors	FA Invst Grd Bond I	**	60,311	
* Fidelity Advisors	FA Intl Sm Cap I	**	80,864	
* Fidelity Advisors	FA New Insights I	**	654,611	
* Fidelity Advisors	FA Mid Cap II I	**	94,358	
* Fidelity Advisors	FA Gov Income I	**	40,243	
* Fidelity Advisors	FID Freedom IDX 2015 IPR	**	7,353.00	
* Fidelity Advisors	FID Freedom IDX 2020 IPR	**	635,570	
* Fidelity Advisors	FID Freedom IDX 2025 IPR	**	725,102	
* Fidelity Advisors	FID Freedom IDX 2030 IPR	**	327,351	
* Fidelity Advisors	FID Freedom IDX 2035 IPR	**	1,260,788	
* Fidelity Advisors	FID Freedom IDX 2040 IPR	**	358,875	
* Fidelity Advisors	FID Freedom IDX 2045 IPR	**	340,095	
* Fidelity Advisors	FID Freedom IDX 2050 IPR	**	76,227	
* Fidelity Advisors	FID Freedom IDX 2055 IPR	**	73,374	
* Fidelity Advisors	FID Freedom IDX 2060 IPR	**	29,719	
* Fidelity Advisors	FID Freedom IDX 2065 IPR	**	6,110	
* Fidelity Advisors	FID 500 Index	**	481,547	
* Fidelity Advisors	Government Money Market	**	63,089	
Participant loans	Notes receivable (5.25% - 7.00%)	**	93,606	
			<u>\$ 7,394,686</u>	

* Party in interest.

** Cost and share information not required for participant directed accounts.

VVS, INC.
RETIREMENT SAVINGS PLAN

EIN 47-0463545
Plan Number 001

December 31, 2022

Schedule H, Line 4j - Schedule of Reportable Transactions

(a) Identity of party <u>involved</u>	(b) <u>Description of asset</u>	(c) Purchase <u>price</u>	(d) Selling <u>price</u>	(g) Cost of <u>asset</u>	(h) Current value of asset on <u>transaction</u>	(i) <u>Net gain</u>
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None

VVS, INC.
RETIREMENT SAVINGS PLAN

EIN 47-0463545
Plan Number 001

December 31, 2021

Schedule H, Line 4j - Schedule of Reportable Transactions

(a) Identity of party <u>involved</u>	(b) <u>Description of asset</u>	(c) Purchase <u>price</u>	(d) Selling <u>price</u>	(g) Cost of <u>asset</u>	(h) Current value of asset on <u>transaction</u>	(i) <u>Net gain</u>
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None