

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2022</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                        |                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                          | <b>Annual Report Identification Information</b>                                                                                                                                                                                                                                                                                            |
| For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022             |                                                                                                                                                                                                                                                                                                                                            |
| <b>A</b> This return/report is for:                                                                    | <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)<br><input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____ |
| <b>B</b> This return/report is:                                                                        | <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                                      |
| <b>C</b> If the plan is a collectively-bargained plan, check here. ....                                | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                   |
| <b>D</b> Check box if filing under:                                                                    | <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program<br><input type="checkbox"/> special extension (enter description)                                                                                                                                     |
| <b>E</b> If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                   |

|                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b>                                                                                                                                                                                                                                                                                                                                   | <b>Basic Plan Information</b> —enter all requested information                                                                                                                            |
| <b>1a</b> Name of plan<br>GMRG 401(K) PLAN                                                                                                                                                                                                                                                                                                       | <b>1b</b> Three-digit plan number (PN) ▶ 001                                                                                                                                              |
|                                                                                                                                                                                                                                                                                                                                                  | <b>1c</b> Effective date of plan<br>01/01/2018                                                                                                                                            |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>GMRG ACQ 1, LLC<br><br>10880 BENSON DR STE 2320<br>OVERLAND PARK, KS 66210-1525 | <b>2b</b> Employer Identification Number (EIN)<br>82-2381178<br><br><b>2c</b> Plan Sponsor's telephone number<br>913-318-8485<br><br><b>2d</b> Business code (see instructions)<br>722511 |

**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.

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/12/2023 | BETTY CALDWELL                                               |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | 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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----|--------------|-----|-----------|---|-----------|----|-----------|-----|-----------|---|-----------|-----|-----------|-----|-----------|--|
| <b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor<br><br>PENTEGRA SERVICES, INC<br><br>701 WEST CHESTER AVE., SUITE 320 E<br>WHITE PLAINS, NY 10604                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>3b</b> Administrator's EIN<br>13-3745616<br><br><b>3c</b> Administrator's telephone number<br>844-367-2848                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>5</b> 809                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits.....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><br><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 15%;"><b>6a(1)</b></td><td style="text-align: right;">783</td></tr> <tr><td><b>6a(2)</b></td><td style="text-align: right;">783</td></tr> <tr><td><b>6b</b></td><td style="text-align: right;">1</td></tr> <tr><td><b>6c</b></td><td style="text-align: right;">25</td></tr> <tr><td><b>6d</b></td><td style="text-align: right;">809</td></tr> <tr><td><b>6e</b></td><td style="text-align: right;">0</td></tr> <tr><td><b>6f</b></td><td style="text-align: right;">809</td></tr> <tr><td><b>6g</b></td><td style="text-align: right;">108</td></tr> <tr><td><b>6h</b></td><td></td></tr> </table> | <b>6a(1)</b> | 783 | <b>6a(2)</b> | 783 | <b>6b</b> | 1 | <b>6c</b> | 25 | <b>6d</b> | 809 | <b>6e</b> | 0 | <b>6f</b> | 809 | <b>6g</b> | 108 | <b>6h</b> |  |
| <b>6a(1)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 783                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>6a(2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 783                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 809                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 809                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 108                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2T 3D<br><br><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                                                                                                                                                                                      |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |     |              |     |           |   |           |    |           |     |           |   |           |     |           |     |           |  |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input checked="" type="checkbox"/> <b>1 A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (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 \_\_\_\_\_

|                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                    |                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE A<br/>(Form 5500)<br/><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div> | <div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection</div> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|

|                                                                                            |                                                      |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|
| For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022 |                                                      |
| A Name of plan<br>GMRG 401(K) PLAN                                                         | B Three-digit plan number (PN) ▶ 001                 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>GMRG ACQ 1, LLC                  | D Employer Identification Number (EIN)<br>82-2381178 |

|        |                                                                           |                                                                                                                                                                    |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I | Information Concerning Insurance Contract Coverage, Fees, and Commissions | Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A. |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|

1 Coverage Information:

|                                                                    |
|--------------------------------------------------------------------|
| (a) Name of insurance carrier<br>NATIONWIDE LIFE INSURANCE COMPANY |
|--------------------------------------------------------------------|

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
|            |               |                                       |                                                                             | (f) From                | (g) To     |
| 31-4156830 | 66869         | GAP-CP-LZ2Y                           | 108                                                                         | 01/01/2022              | 12/31/2022 |

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

|                                             |                                    |
|---------------------------------------------|------------------------------------|
| (a) Total amount of commissions paid<br>470 | (b) Total amount of fees paid<br>0 |
|---------------------------------------------|------------------------------------|

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

|                                                                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) Name and address of the agent, broker, or other person to whom commissions or fees were paid<br>TANDEM SECURITIES INC<br>3706 SW TOPEKA BLVD STE 420<br>TOPEKA, KS 66609 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
| 256                                           |                                 |             | 3                     |

|                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) Name and address of the agent, broker, or other person to whom commissions or fees were paid<br>MORGAN STANLEY SMITH BARNEY LL<br>1 NEW YORK PLAZA, 12TH FL<br>NEW YORK, NY 10004 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
| 150                                           |                                 |             | 7                     |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

MORGAN STANLEY SMITH BARNEY LL

1 NEW YORK PLAZA, 12TH FL  
NEW YORK, NY 10004

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
| 64                                            |                                 |             | 7                     |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid |             | (e) Organization code |
|-----------------------------------------------|---------------------------------|-------------|-----------------------|
|                                               | (c) Amount                      | (d) Purpose |                       |
|                                               |                                 |             |                       |

**Part II Investment and Annuity Contract Information**

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

|          |                                                                                              |          |  |
|----------|----------------------------------------------------------------------------------------------|----------|--|
| <b>4</b> | Current value of plan's interest under this contract in the general account at year end..... | <b>4</b> |  |
| <b>5</b> | Current value of plan's interest under this contract in separate accounts at year end.....   | <b>5</b> |  |

**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶

|          |                                                                                                                                                                                                      |           |  |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>b</b> | Premiums paid to carrier .....                                                                                                                                                                       | <b>6b</b> |  |
| <b>c</b> | Premiums due but unpaid at the end of the year .....                                                                                                                                                 | <b>6c</b> |  |
| <b>d</b> | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.....<br>Specify nature of costs ▶ | <b>6d</b> |  |

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity  
(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee  
(3) ☒ guaranteed investment (4) ☐ other ▶

|          |                                               |           |      |
|----------|-----------------------------------------------|-----------|------|
| <b>b</b> | Balance at the end of the previous year ..... | <b>7b</b> | 2843 |
|----------|-----------------------------------------------|-----------|------|

|          |                                                              |              |        |
|----------|--------------------------------------------------------------|--------------|--------|
| <b>c</b> | Additions: (1) Contributions deposited during the year ..... | <b>7c(1)</b> | 11780  |
|          | (2) Dividends and credits.....                               | <b>7c(2)</b> | 0      |
|          | (3) Interest credited during the year.....                   | <b>7c(3)</b> | 3216   |
|          | (4) Transferred from separate account.....                   | <b>7c(4)</b> | 281363 |
|          | (5) Other (specify below) .....                              | <b>7c(5)</b> |        |

|                          |              |        |
|--------------------------|--------------|--------|
| (6) Total additions..... | <b>7c(6)</b> | 296359 |
|--------------------------|--------------|--------|

|          |                                                                              |           |        |
|----------|------------------------------------------------------------------------------|-----------|--------|
| <b>d</b> | Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) ..... | <b>7d</b> | 299202 |
|----------|------------------------------------------------------------------------------|-----------|--------|

**e** Deductions:

|                                                                                 |              |     |
|---------------------------------------------------------------------------------|--------------|-----|
| (1) Disbursed from fund to pay benefits or purchase annuities during year ..... | <b>7e(1)</b> | 0   |
| (2) Administration charge made by carrier.....                                  | <b>7e(2)</b> | 338 |
| (3) Transferred to separate account.....                                        | <b>7e(3)</b> | 860 |
| (4) Other (specify below) .....                                                 | <b>7e(4)</b> |     |

|                           |              |      |
|---------------------------|--------------|------|
| (5) Total deductions..... | <b>7e(5)</b> | 1198 |
|---------------------------|--------------|------|

|          |                                                                                                |           |        |
|----------|------------------------------------------------------------------------------------------------|-----------|--------|
| <b>f</b> | Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ) ..... | <b>7f</b> | 298004 |
|----------|------------------------------------------------------------------------------------------------|-----------|--------|

**Part III Welfare Benefit Contract Information**

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)     
**b** ☐ Dental     
**c** ☐ Vision     
**d** ☐ Life insurance  
**e** ☐ Temporary disability (accident and sickness)     
**f** ☐ Long-term disability     
**g** ☐ Supplemental unemployment     
**h** ☐ Prescription drug  
**i** ☐ Stop loss (large deductible)     
**j** ☐ HMO contract     
**k** ☐ PPO contract     
**l** ☐ Indemnity contract  
**m** ☐ Other (specify) ▶

**9** Experience-rated contracts:

|                                                                                                                                                    |                 |                 |   |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|---|
| <b>a</b> Premiums: (1) Amount received .....                                                                                                       | <b>9a(1)</b>    |                 |   |
| (2) Increase (decrease) in amount due but unpaid .....                                                                                             | <b>9a(2)</b>    |                 |   |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                          | <b>9a(3)</b>    |                 |   |
| (4) Earned ((1) + (2) - (3)) .....                                                                                                                 |                 | <b>9a(4)</b>    | 0 |
| <b>b</b> Benefit charges (1) Claims paid .....                                                                                                     | <b>9b(1)</b>    |                 |   |
| (2) Increase (decrease) in claim reserves .....                                                                                                    | <b>9b(2)</b>    |                 |   |
| (3) Incurred claims (add (1) and (2)) .....                                                                                                        |                 | <b>9b(3)</b>    | 0 |
| (4) Claims charged .....                                                                                                                           |                 | <b>9b(4)</b>    |   |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                      |                 |                 |   |
| (A) Commissions .....                                                                                                                              | <b>9c(1)(A)</b> |                 |   |
| (B) Administrative service or other fees .....                                                                                                     | <b>9c(1)(B)</b> |                 |   |
| (C) Other specific acquisition costs .....                                                                                                         | <b>9c(1)(C)</b> |                 |   |
| (D) Other expenses .....                                                                                                                           | <b>9c(1)(D)</b> |                 |   |
| (E) Taxes .....                                                                                                                                    | <b>9c(1)(E)</b> |                 |   |
| (F) Charges for risks or other contingencies .....                                                                                                 | <b>9c(1)(F)</b> |                 |   |
| (G) Other retention charges .....                                                                                                                  | <b>9c(1)(G)</b> |                 |   |
| (H) Total retention .....                                                                                                                          |                 | <b>9c(1)(H)</b> | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) ..... |                 | <b>9c(2)</b>    |   |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                                |                 | <b>9d(1)</b>    |   |
| (2) Claim reserves .....                                                                                                                           |                 | <b>9d(2)</b>    |   |
| (3) Other reserves .....                                                                                                                           |                 | <b>9d(3)</b>    |   |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....                                           |                 | <b>9e</b>       |   |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                                             |            |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                                                       | <b>10a</b> |  |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. ....<br>Specify nature of costs. | <b>10b</b> |  |

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? ..... ☐ Yes ☒ No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | 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<br>GMRG 401(K) PLAN                                                         | B Three-digit plan number (PN) ▶                     | 001 |
|                                                                                            |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>GMRG ACQ 1, LLC                  | D Employer Identification Number (EIN)<br>82-2381178 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| Part I | Service Provider Information (see instructions) |
|--------|-------------------------------------------------|

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 |
|                                                                                                            |
| (b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|                                                                                                            |
| (b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|                                                                                                            |
| (b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(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)

NATIONWIDE

ONE NATIONWIDE PLAZA  
COLUMBUS, OH 43215

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 13 37 50<br>64 15 38   | RECORDKEEPER                                                                                      | 19850                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 34                                                                                                                                                                              | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

APS - PENTEGRA

13-3892096

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 14 38 50               | TPA                                                                                               | 10263                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

TANDEM SECURITIES INC

20-4498572

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 49 55 99               | OTHER SERVICES                                                                                    | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 5699                                                                                                                                                                            | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

**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)

PENTEGRA SERVICES INC

6830 COMMERCE COURT  
BLACKLICK, OH 43004

13-3745616

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 14 38 50               | TPA                                                                                               | 1623                                                                   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

IRON-CO-FID

26-2409128

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 49 55 99               | OTHER SERVICES                                                                                    | 649                                                                    | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

MORGAN STANLEY INS SVCS INC

1 NEW YORK PLAZA, 12TH FL  
NEW YORK, NY 10004

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 27                     | ADVISOR                                                                                           | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 215                                                                                                                                                                             | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

**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)

MORGAN STANLEY SMITH BARNEY LL

1 NEW YORK PLAZA, 12TH FL  
NEW YORK, NY 10004

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 27                     | ADVISOR                                                                                           | 0                                                                      | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 2128                                                                                                                                                                            | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

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

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

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

**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<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|---------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| TANDEM SECURITIES INC                                               | 49 55 99                                                                                                                                                           | 5699                                      |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
| PRINCIPAL LIFE INSURANCE COMPANY<br><br>42-0127290                  | COMMISSIONS AND REFERRAL/SERVICE FEE                                                                                                                               |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(see instructions)                                                                                                                            | (c) Enter amount of indirect compensation |
|                                                                     |                                                                                                                                                                    |                                           |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |                                           |
|                                                                     |                                                                                                                                                                    |                                           |
| (a) Enter service provider name as it appears on line 2             | (b) Service Codes<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2022</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                           |
| <b>A</b> Name of plan<br><u>GMRG 401(K) PLAN</u>                                                                                                                                                                                                                         | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span>                                                                                                                                                                                                   | <u>001</u>                                                                                |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>GMRG ACQ 1, LLC</u>                                                                                                                                                                                  | <b>D</b> Employer Identification Number (EIN)<br><u>82-2381178</u>                                                                                                                                                                                                           |                                                                                           |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement |                       |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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 |
| <b>a</b> Total noninterest-bearing cash.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>1a</b>                     |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                       |                 |
| <b>(1)</b> Employer contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1b(1)</b>                  | 650                   | 0               |
| <b>(2)</b> Participant contributions.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1b(2)</b>                  | 2468                  | 0               |
| <b>(3)</b> Other.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1b(3)</b>                  |                       |                 |
| <b>c</b> General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(1)</b>                  |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>1c(2)</b>                  |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(A)</b>               |                       |                 |
| <b>(B)</b> All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(3)(B)</b>               |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                               |                       |                 |
| <b>(A)</b> Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(4)(A)</b>               |                       |                 |
| <b>(B)</b> Common.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(4)(B)</b>               |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(5)</b>                  |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(6)</b>                  |                       |                 |
| <b>(7)</b> Loans (other than to participants).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(7)</b>                  |                       |                 |
| <b>(8)</b> Participant loans.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(8)</b>                  | 117672                | 69354           |
| <b>(9)</b> Value of interest in common/collective trusts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(9)</b>                  |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>1c(10)</b>                 |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(11)</b>                 |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(12)</b>                 |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>1c(13)</b>                 | 3869971               | 2992182         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(14)</b>                 | 2843                  | 298004          |
| <b>(15)</b> Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>1c(15)</b>                 |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 3993604               | 3359540         |

**Liabilities**

|                                                                           |           |       |   |
|---------------------------------------------------------------------------|-----------|-------|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |       |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |       |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |       |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> | 21683 | 0 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 21683 | 0 |

**Net Assets**

|                                                           |           |         |         |
|-----------------------------------------------------------|-----------|---------|---------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 3971921 | 3359540 |
|-----------------------------------------------------------|-----------|---------|---------|

**Part II Income and Expense Statement**

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

**Income**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 169916     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 256078     |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 425994    |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 2302       |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 2302      |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> |            |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 0         |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | 0         |

|                                                                                                 |        | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | 2b(6)  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities.....                             | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | 2b(10) |            |           |
| c Other income .....                                                                            | 2c     |            | -635129   |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | -206833   |
| <b>Expenses</b>                                                                                 |        |            |           |
| e Benefit payment and payments to provide benefits:                                             |        |            |           |
| (1) Directly to participants or beneficiaries, including direct rollovers .....                 | 2e(1)  | 393013     |           |
| (2) To insurance carriers for the provision of benefits .....                                   | 2e(2)  |            |           |
| (3) Other .....                                                                                 | 2e(3)  |            |           |
| (4) Total benefit payments. Add lines 2e(1) through (3) .....                                   | 2e(4)  |            | 393013    |
| f Corrective distributions (see instructions) .....                                             | 2f     |            |           |
| g Certain deemed distributions of participant loans (see instructions) .....                    | 2g     |            |           |
| h Interest expense .....                                                                        | 2h     |            |           |
| i Administrative expenses: (1) Professional fees .....                                          | 2i(1)  |            |           |
| (2) Contract administrator fees .....                                                           | 2i(2)  | 12535      |           |
| (3) Investment advisory and management fees .....                                               | 2i(3)  |            |           |
| (4) Other .....                                                                                 | 2i(4)  |            |           |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                            | 2i(5)  |            | 12535     |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....            | 2j     |            | 405548    |
| <b>Net Income and Reconciliation</b>                                                            |        |            |           |
| k Net income (loss). Subtract line 2j from line 2d .....                                        | 2k     |            | -612381   |
| l Transfers of assets:                                                                          |        |            |           |
| (1) To this plan .....                                                                          | 2l(1)  |            |           |
| (2) From this plan .....                                                                        | 2l(2)  |            |           |

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: SSC CPAS PA

(2) EIN: 04-8121558

**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>b</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.) |     |    |        |
| <b>4b</b>                                                                                                                                                                                                                                                                                                  |     | X  |        |
| <b>c</b> 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.)                                                                                                                             |     |    |        |
| <b>4c</b>                                                                                                                                                                                                                                                                                                  |     | X  |        |
| <b>d</b> 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.)                                                                                                                  |     |    |        |
| <b>4d</b>                                                                                                                                                                                                                                                                                                  |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond?                                                                                                                                                                                                                                                         | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?                                                                                                                                                                          |     | X  |        |
| <b>4f</b>                                                                                                                                                                                                                                                                                                  |     | X  |        |
| <b>g</b> 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?                                                                                                                                       |     |    |        |
| <b>4g</b>                                                                                                                                                                                                                                                                                                  |     | X  |        |
| <b>h</b> 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?                                                                                                                             |     |    |        |
| <b>4h</b>                                                                                                                                                                                                                                                                                                  |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)                                                                                                                                                   | X   |    |        |
| <b>4i</b>                                                                                                                                                                                                                                                                                                  | X   |    |        |
| <b>j</b> 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.)                                                                                     |     |    |        |
| <b>4j</b>                                                                                                                                                                                                                                                                                                  |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?                                                                                                                                              |     |    |        |
| <b>4k</b>                                                                                                                                                                                                                                                                                                  |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?                                                                                                                                                                                                                               |     |    |        |
| <b>4l</b>                                                                                                                                                                                                                                                                                                  |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)                                                                                                                                                                                     |     |    |        |
| <b>4m</b>                                                                                                                                                                                                                                                                                                  |     | X  |        |
| <b>n</b> 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.                                                                                                                        |     |    |        |
| <b>4n</b>                                                                                                                                                                                                                                                                                                  |     |    |        |

**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 \_\_\_\_\_.

|                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| <div>SCHEDULE R<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div>                                                                                                                            | <div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div> | <div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div> |
| For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| A Name of plan<br>GMRG 401(K) PLAN                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                  | B Three-digit plan number (PN) ► 001                                                            |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>GMRG ACQ 1, LLC                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  | D Employer Identification Number (EIN)<br>82-2381178                                            |
| Part I Distributions                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| All references to distributions relate only to payments of benefits during the plan year.                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                  | 1 0                                                                                             |
| 2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): 42-0127290                                                                                                       |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                  | 3                                                                                               |
| Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A<br>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 _____<br>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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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..... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 11 a Does the ESOP hold any preferred stock?..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.)..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                              |                                                                                                                                                                                                                                                                                                  |                                                                                                 |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... <input type="checkbox"/> Yes <input type="checkbox"/> 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 \_\_\_\_\_

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**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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**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): \_\_\_\_\_

|                                                                                                                                                                                                                                                                                                                                 |                          |            |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------|------------|
| <b>14</b> 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:                                                                                                            | <b>14a</b>               |            |            |
| <b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)..... |                          | <b>14b</b> |            |
| <b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....                                                                                                |                          |            | <b>14c</b> |
| <b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....                                                                                                                           |                          |            |            |
| <b>15</b> 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:                                                                                                                                          | <b>15a</b>               |            |            |
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year.....                                                                                                                                                                                                                            |                          | <b>15b</b> |            |
| <b>b</b> The corresponding number for the second preceding plan year.....                                                                                                                                                                                                                                                       |                          |            |            |
| <b>16</b> Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                                                                                  | <b>16a</b>               |            |            |
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                                                                                                        |                          | <b>16b</b> |            |
| <b>b</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.....                                                                                                                                                           |                          |            |            |
| <b>17</b> 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 .....                                                                                           | <input type="checkbox"/> |            |            |

**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 \_\_\_\_\_



## **GMRG 401(K) PLAN**

FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT  
AND SUPPLEMENTAL SCHEDULES

**DECEMBER 31, 2022 AND 2021**

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## Independent Auditor's Report

To the Trustees  
GMRG 401(k) Plan

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

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

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

### Opinion

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

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

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of GMRG 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe

that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about GMRG 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 GMRG 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about GMRG 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are



in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

#### **Supplemental Schedules Required by ERISA**

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

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

SSC CPAs, P.A.

SSC CPAs, P.A.  
Lawrence, Kansas  
September 29, 2023



**GMRG 401(K) PLAN****STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

| December 31,                                                   | 2022         | 2021         |
|----------------------------------------------------------------|--------------|--------------|
| <b>ASSETS</b>                                                  |              |              |
| Investments, at fair value                                     | \$ 2,992,182 | \$ 3,869,971 |
| Fully benefit-responsive common trust funds, at contract value | 298,004      | 2,843        |
| <b>Receivables</b>                                             |              |              |
| Employer contribution                                          | -            | 650          |
| Participant deferral                                           | -            | 2,468        |
| Notes receivable from participants                             | 69,354       | 117,672      |
| <b>Total receivables</b>                                       | 69,354       | 120,790      |
| <b>TOTAL ASSETS</b>                                            | 3,359,540    | 3,993,604    |
| <b>LIABILITIES</b>                                             |              |              |
| Other liabilities                                              | -            | 21,683       |
| <b>TOTAL LIABILITIES</b>                                       | -            | 21,683       |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b>                       | \$ 3,359,540 | \$ 3,971,921 |

**GMRG 401(K) PLAN****STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

| For the years ended December 31,                             | 2022         | 2021         |
|--------------------------------------------------------------|--------------|--------------|
| <b>Contributions</b>                                         |              |              |
| Employer                                                     | \$ 169,916   | \$ 163,894   |
| Participants                                                 | 256,078      | 213,607      |
| Rollovers                                                    | -            | 5,540        |
| <b>Total contributions</b>                                   | 425,994      | 383,041      |
| <b>Additions</b>                                             |              |              |
| Investment income                                            |              |              |
| Net appreciation (depreciation) in fair value of investments | (635,129)    | 370,256      |
| <b>Total investment income</b>                               | (635,129)    | 370,256      |
| Interest received on notes receivable from participants      | 2,302        | 3,924        |
| <b>Total additions</b>                                       | (206,833)    | 757,221      |
| <b>Deductions</b>                                            |              |              |
| Benefits paid to participants or beneficiaries               | 393,013      | 118,303      |
| Administrative fees                                          | 12,535       | 13,837       |
| <b>Total deductions</b>                                      | 405,548      | 132,140      |
| <b>CHANGE IN NET ASSETS</b>                                  | (612,381)    | 625,081      |
| Net assets, beginning of year                                | 3,971,921    | 3,346,840    |
| Net assets, end of year                                      | \$ 3,359,540 | \$ 3,971,921 |

## **GMRG 401(K) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

#### **1. PLAN DESCRIPTION AND BASIS OF PRESENTATION**

The following description of the GMRG 401(k) Profit Sharing Plan provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

##### **General**

The plan is a defined contribution plan covering the employees of Grand Mere Restaurant Group ("the Company") who have attained 21 years of age and have worked at least 1,000 hours over the course of a one year period beginning on the employee's date of hire, unless employed under specific administrative or director job classifications who are required to have attained 21 years of age and have completed one month of service. The Plan is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

##### **Contributions**

Participants may contribute from 1% to 100% of pretax annual compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company may contribute a discretionary matching contribution to the Plan. Participants are eligible for the employer's matching contribution upon admittance to the Plan. For the plan years ended December 31, 2022 and 2021, the Company elected to match 100% of participants' eligible contributions that do not exceed 4% of participants' qualified compensation. During the years ended December 31, 2022 and 2021, total matching contributions made by the Company were \$169,916 and \$163,894, respectively. Contributions are subject to certain limitations as determined by Federal tax law.

##### **Participant accounts**

Each participant's account is credited with the participant's contributions and allocations of the Company's contribution and Plan earnings. Allocations of Company contributions are based on a participant's total compensation as compared to all participants' total compensation for the year of contribution. Allocations of Plan earnings are based on the earnings of the fund(s) allocated to the participant's account. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

##### **Vesting**

Participants are immediately vested in their contributions plus actual earnings thereon. Participants vest in the employer matching and non-matching discretionary contributions to the Plan after three years of service.

##### **Forfeitures**

Forfeitures attributable to participants exiting before vesting will be used to reduce employer contributions. For the plan years ended December 31, 2022 and 2021, there were \$0 and \$4 forfeitures used to reduce employer contributions, respectively. The forfeiture balance was \$24,743 and \$16,246 as of December 31, 2022 and 2021, respectively.

##### **Investment options**

The Plan's assets are held by Nationwide Retirement Insurance and Annuity Company (Nationwide). Upon enrollment in the Plan, participants direct contributions in any of thirty-six investment options. Participants may change their investment options at any time.

##### **Notes receivable from participants**

Participants may borrow from their vested account balances up to a maximum of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at a rate

## **GMRG 401(K) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

based on rates available for similar loans from commercial lending institutions. Principal and interest are paid ratably through regular payroll deductions. There were \$69,354 and \$117,672 in loans outstanding as of December 31, 2022 and 2021, respectively.

#### **Payment of benefits**

Upon termination of service, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. The Plan also allows for in-service withdrawals for "hardship" (as defined in the Plan) and after a participant attains age 59 ½. Benefits are recorded when paid.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements of the Plan are prepared using the accrual method of accounting.

#### **Use of estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

#### **Investment valuation**

Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers. See note 7 for discussion of fair value measurements.

#### **Payment of benefits**

Benefits are recorded when paid.

#### **Administrative expenses**

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Legal, accounting and third party administration fees may be paid directly by the Company or from the Plan.

## **3. PLAN TERMINATION**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event that the Plan is terminated, participants will become 100% vested in their accounts. Unallocated assets, if any, will be allocated to participant accounts and distributed in such a manner as the Company may determine.

## **4. TAX STATUS**

The Plan and related trust were designed under a prototype form, which was approved by the Internal Revenue Service. The IRS determined and informed Nationwide by a letter dated June 30, 2020, that the Plan was designed in accordance with the applicable regulations of the Internal Revenue Code (IRC) to be tax-exempt. The Plan has been amended since the determination letter was received, but the Plan's Trustees believe that the Plan is

## **GMRG 401(K) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, the Trustees believe the Plan was qualified and the related trust was tax-exempt as of the financial statement date. Accordingly, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022 and 2021 there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### **5. PARTIES IN INTEREST AND RELATED PARTY TRANSACTIONS**

Certain Plan investments are managed by Nationwide. Nationwide is the trustee and recordkeeper for the Plan and, therefore, these transactions qualify as party in interest transactions.

Nationwide provides certain administrative services to the Plan and certain amounts owed to Nationwide for its administrative services to the Plan reduce investment earnings.

Certain administrative functions are performed by employees of the Company. No such employee receives compensation from the Plan. Legal and accounting fees are paid directly by the Company.

During the year ended December 31, 2021, certain employee deferrals were not remitted timely by the Company. See Note 11 for additional information.

#### **6. INFORMATION CERTIFIED BY THE TRUSTEE**

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2022 and 2021, and net (depreciation) in fair value of investments and investment income for the years ended December 31, 2022 and 2021, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Nationwide.

#### **7. FAIR VALUE MEASUREMENTS**

FASB ASC 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value, it consists of three levels:

- Level 1 – Valuation is based upon quoted prices for identical instruments traded in active markets.
- Level 2 – Valuation is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market.
- Level 3 – Valuation is generated from model-based techniques that use significant assumptions not observable in the market.

Nationwide provided the following descriptions of the valuation methodologies used for assets measured at fair

## GMRG 401(K) PLAN

### NOTES TO FINANCIAL STATEMENTS

value during 2022 and 2021.

Pooled Separate Accounts: Variable funds that invest directly in designated mutual funds. The PSA owns and holds the underlying mutual fund shares which are valued daily at their net asset values (NAV). Plans and participants hold “units of participation” in the separate account. The “accumulation unit value” (AUV) is the value of each unit in the separate account and the separate account is valued daily as the number of accumulation units held multiplied by the AUV. The variable funds can be redeemed at the current AUV based on the fair value of the underlying assets. There are no withdrawal limits, redemption frequency limits or redemption notice periods. There were no unfunded commitments for these investments as of December 31, 2022.

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

The following table sets forth, within the fair value hierarchy, the Plan’s assets measured at fair value on a recurring basis as of December 31, 2022 and 2021:

| <b>2022</b>                                      |                                                                         |                                                     |                                                    |                     |  |
|--------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------|---------------------|--|
| Fair Value Measurements at Reporting Date Using: |                                                                         |                                                     |                                                    |                     |  |
| Description                                      | Quoted Prices<br>in Active Markets<br>for Identical Assets<br>(Level 1) | Significant Other<br>Observable Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) | Total               |  |
| Investments                                      | \$ -                                                                    | \$ -                                                | \$ -                                               | \$ -                |  |
| Investments measured at NAV                      | -                                                                       | -                                                   | -                                                  | 2,992,182           |  |
| <b>Total investments at fair value</b>           | <b>\$ -</b>                                                             | <b>\$ -</b>                                         | <b>\$ -</b>                                        | <b>\$ 2,992,182</b> |  |

  

| <b>2021</b>                                      |                                                                         |                                                     |                                                    |                     |  |
|--------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------|---------------------|--|
| Fair Value Measurements at Reporting Date Using: |                                                                         |                                                     |                                                    |                     |  |
| Description                                      | Quoted Prices<br>in Active Markets<br>for Identical Assets<br>(Level 1) | Significant Other<br>Observable Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) | Total               |  |
| Investments                                      | \$ -                                                                    | \$ -                                                | \$ -                                               | \$ -                |  |
| Investments measured at NAV                      | -                                                                       | -                                                   | -                                                  | 3,869,971           |  |
| <b>Total investments at fair value</b>           | <b>\$ -</b>                                                             | <b>\$ -</b>                                         | <b>\$ -</b>                                        | <b>\$ 3,869,971</b> |  |

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share practical expedient as of December 31, 2022 and 2021. There are no participant redemption restrictions for these investments.

**GMRG 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

| December 31, 2022                   | Fair Value   | Unfunded commitments | Redemption Frequency (If Eligible) | Redemption Notice Period |
|-------------------------------------|--------------|----------------------|------------------------------------|--------------------------|
| Nationwide pooled separate accounts | \$ 2,992,182 | NA                   | Daily                              | NA                       |

  

| December 31, 2021                   | Fair Value   | Unfunded commitments | Redemption Frequency (If Eligible) | Redemption Notice Period |
|-------------------------------------|--------------|----------------------|------------------------------------|--------------------------|
| Nationwide pooled separate accounts | \$ 3,869,971 | NA                   | Daily                              | NA                       |

**8. FULLY BENEFIT- RESPONSIVE GUARANTEED INVESTMENT CONTRACT**

In 2018, the Plan entered into a benefit-responsive guaranteed investment contract, referred to as a common trust, with Principal Trust Company (“Principal”). In 2020, Nationwide became the trustee and now maintains the contributions. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Nationwide, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. Certain events limit the Plan’s ability to transact at contract value with Principal. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the plan’s prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under the Employee Retirement Income Security Act of 1974.

The Plan administrator believes that any events that would limit the Plan’s ability to transact at contract value with Plan participants are probable of not occurring. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

**9. RISKS AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit 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 statement of net assets available for benefits.

## **GMRG 401(K) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

#### **10. RECONCILIATION TO FORM 5500**

For the plan years ended December 31, 2022 and 2021, the following reconciliation schedules show the differences between the Statements of Changes in Net Assets Available for Benefits and Form 5500:

|                                                              | <b>2022</b> | <b>2021</b> |
|--------------------------------------------------------------|-------------|-------------|
| Benefits paid to participants or beneficiaries               |             |             |
| per Statement of Change in Net Assets Available for Benefits | \$ 393,013  | \$ 118,303  |
| Add: 2020 corrective distribution                            | -           | 16,398      |
| Benefits paid per Form 5500                                  | \$ 393,013  | \$ 134,701  |

#### **11. DELINQUENT PARTICIPANT CONTRIBUTIONS**

During 2022, management identified delinquent participant contributions related to the plan year ended December 31, 2021, and utilized the IRS Self-Correction Program to resolve. Management deems these delinquent contributions insignificant and as such may be resolved by use of the IRS Self-Correction Program subsequent to the Plan year end. During April of 2022, delinquent contributions were corrected through the Self-Correction Program.

#### **12. SUBSEQUENT EVENTS**

Events occurring after December 31, 2022, have been evaluated through September 29, 2023, the date the financial statements were available to be issued, for possible adjustment of the most recent financial statements and disclosures.

Effective January 1, 2023, this Plan is referred to as a safe harbor 401(k) plan. In order to maintain "safe harbor" status, the Plan Sponsor will make a safe harbor matching contribution equal to 100% of deferrals that do not exceed 4% of compensation. The safe harbor matching contribution is 100% vested.

Effective August 1, 2023, the Plan was amended to change eligibility criteria for certain job classifications.

## **SUPPLEMENTAL SCHEDULE**

**GMRG 401(K) PLAN**

82-2381178 PLAN NUMBER 001

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

YEAR ENDED DECEMBER 31, 2022

| (a) | (b)<br>Identity of issue, borrower,<br>lessor, or similar party | (c)<br>Description of investment including maturity date,<br>rate of interest, collateral, par or maturity value | (d)<br>Cost | (e)<br>Current<br>Value |
|-----|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
|     | BlkRk MdCap Gr Eq Inst                                          | mutual fund shares                                                                                               | n/a         | \$ 5,345                |
|     | AmFds 2055 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 1,056                   |
|     | BlkRk Hi Yld Bd Port K                                          | mutual fund shares                                                                                               | n/a         | 4,834                   |
|     | BlkRk Ttl Rtn K                                                 | mutual fund shares                                                                                               | n/a         | 858                     |
|     | DFA Emrg Mkt Cor Eq Inst                                        | mutual fund shares                                                                                               | n/a         | 11,592                  |
|     | JPM LgCap Gr R6                                                 | mutual fund shares                                                                                               | n/a         | 9,689                   |
|     | Clvrt Eq I                                                      | mutual fund shares                                                                                               | n/a         | 4,138                   |
|     | BlkRk Strat Inc Oppr I                                          | mutual fund shares                                                                                               | n/a         | 1,296                   |
|     | AB Gbl Bd I                                                     | mutual fund shares                                                                                               | n/a         | 3,267                   |
|     | Diamond Hill MdCap I                                            | mutual fund shares                                                                                               | n/a         | 5,541                   |
|     | Vngrd Mid- Cap Indx Fd AS                                       | mutual fund shares                                                                                               | n/a         | 586                     |
|     | Vngrd Sm Cap Indx Fd AS                                         | mutual fund shares                                                                                               | n/a         | 4,608                   |
|     | Vngrd Devl Mkt Indx Adml                                        | mutual fund shares                                                                                               | n/a         | 5,331                   |
|     | Vngrd Explr Adml                                                | mutual fund shares                                                                                               | n/a         | 3,143                   |
|     | AmFds 2060 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 439                     |
|     | JnsHndrsn SmCap                                                 | mutual fund shares                                                                                               | n/a         | 639                     |
|     | DodgeCox Intl Stk                                               | mutual fund shares                                                                                               | n/a         | 12,735                  |
|     | MFS MdCap Val R6                                                | mutual fund shares                                                                                               | n/a         | 6,274                   |
|     | Fed Hrms Gov Oblgtns Prmr                                       | mutual fund shares                                                                                               | n/a         | 24,743                  |
|     | TIAACRF LfCyclnd 2010 Inst                                      | mutual fund shares                                                                                               | n/a         | 3,393                   |
|     | TIAACRF LfCyclnd 2015 Inst                                      | mutual fund shares                                                                                               | n/a         | 331                     |
|     | TIAACRF LfCyclnd 2020 Inst                                      | mutual fund shares                                                                                               | n/a         | 118,395                 |
|     | TIAACRF LfCyclnd 2025 Inst                                      | mutual fund shares                                                                                               | n/a         | 614,666                 |
|     | TIAACRF LfCyclnd 2030 Inst                                      | mutual fund shares                                                                                               | n/a         | 998,454                 |
|     | TIAACRF LfCyclnd 2035 Inst                                      | mutual fund shares                                                                                               | n/a         | 470,580                 |
|     | TIAACRF LfCyclnd 2040 Inst                                      | mutual fund shares                                                                                               | n/a         | 171,218                 |
|     | TIAACRF LfCyclnd 2045 Inst                                      | mutual fund shares                                                                                               | n/a         | 245,775                 |
|     | TIAACRF LfCyclnd 2050 Inst                                      | mutual fund shares                                                                                               | n/a         | 63,740                  |
|     | TIAACRF LfCyclnd 2055 Inst                                      | mutual fund shares                                                                                               | n/a         | 44,197                  |
|     | TIAACRF LfCyclnd 2060 Inst                                      | mutual fund shares                                                                                               | n/a         | 14,580                  |
|     | TIAACRF LfCyclndRtInc                                           | mutual fund shares                                                                                               | n/a         | 325                     |
|     | MFS MdCap Gr R6                                                 | mutual fund shares                                                                                               | n/a         | 4,365                   |
|     | PGIM Ttl Rtn Bd R 6                                             | mutual fund shares                                                                                               | n/a         | 6,860                   |
|     | JPm Eg Inc R5                                                   | mutual fund shares                                                                                               | n/a         | 10,479                  |
| *   | NW Loomis AllCap Gr R6                                          | mutual fund shares                                                                                               | n/a         | 10,310                  |
|     | Fid 500 Indx                                                    | mutual fund shares                                                                                               | n/a         | 28,160                  |
|     | Fid Intl Indx                                                   | mutual fund shares                                                                                               | n/a         | 10,320                  |
|     | Fid US Bd Indx                                                  | mutual fund shares                                                                                               | n/a         | 5,950                   |
|     | GdmnScs GQGPtnrIntlOppr                                         | mutual fund shares                                                                                               | n/a         | 12,861                  |
|     | Prncpl Gbl Real Est R6                                          | mutual fund shares                                                                                               | n/a         | 6,593                   |
|     | AmFds 2065 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 275                     |
|     | Avnts US SmCap                                                  | mutual fund shares                                                                                               | n/a         | 3,112                   |
|     | Avnts US LgCap Val Inst                                         | mutual fund shares                                                                                               | n/a         | 10,343                  |
|     | PimCOComdyRealRtn StratInst                                     | mutual fund shares                                                                                               | n/a         | 5,563                   |
| *   | NW FXD SEL OPTN                                                 | fixed contract                                                                                                   | n/a         | 298,004                 |
|     | PIMCO Real Rtn Inst                                             | mutual fund shares                                                                                               | n/a         | 3,602                   |
|     | AmFds 2025 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 1,091                   |
|     | AmFds 2030 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 5,288                   |
|     | AmFds 2035 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 3,795                   |
|     | AmFds 2040 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 5,283                   |
|     | AmFds 2045 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 1,326                   |
|     | AmFds 2050 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 4,836                   |
| *   | Participant Loans                                               | Interest ranging from 3.25% to 7.50%,                                                                            | -0-         | 69,354                  |
| *   | Represents party-in-interest                                    |                                                                                                                  |             |                         |



## **GMRG 401(K) PLAN**

FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT  
AND SUPPLEMENTAL SCHEDULES

**DECEMBER 31, 2022 AND 2021**

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## Independent Auditor's Report

To the Trustees  
GMRG 401(k) Plan

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

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

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

### Opinion

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

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

### Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of GMRG 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe

that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about GMRG 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 GMRG 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about GMRG 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are



in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

#### **Supplemental Schedules Required by ERISA**

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

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

SSC CPAs, P.A.

SSC CPAs, P.A.  
Lawrence, Kansas  
September 29, 2023



**GMRG 401(K) PLAN****STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

| December 31,                                                   | 2022         | 2021         |
|----------------------------------------------------------------|--------------|--------------|
| <b>ASSETS</b>                                                  |              |              |
| Investments, at fair value                                     | \$ 2,992,182 | \$ 3,869,971 |
| Fully benefit-responsive common trust funds, at contract value | 298,004      | 2,843        |
| <b>Receivables</b>                                             |              |              |
| Employer contribution                                          | -            | 650          |
| Participant deferral                                           | -            | 2,468        |
| Notes receivable from participants                             | 69,354       | 117,672      |
| <b>Total receivables</b>                                       | 69,354       | 120,790      |
| <b>TOTAL ASSETS</b>                                            | 3,359,540    | 3,993,604    |
| <b>LIABILITIES</b>                                             |              |              |
| Other liabilities                                              | -            | 21,683       |
| <b>TOTAL LIABILITIES</b>                                       | -            | 21,683       |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b>                       | \$ 3,359,540 | \$ 3,971,921 |

**GMRG 401(K) PLAN****STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

| For the years ended December 31,                             | 2022         | 2021         |
|--------------------------------------------------------------|--------------|--------------|
| <b>Contributions</b>                                         |              |              |
| Employer                                                     | \$ 169,916   | \$ 163,894   |
| Participants                                                 | 256,078      | 213,607      |
| Rollovers                                                    | -            | 5,540        |
| <b>Total contributions</b>                                   | 425,994      | 383,041      |
| <b>Additions</b>                                             |              |              |
| Investment income                                            |              |              |
| Net appreciation (depreciation) in fair value of investments | (635,129)    | 370,256      |
| <b>Total investment income</b>                               | (635,129)    | 370,256      |
| Interest received on notes receivable from participants      | 2,302        | 3,924        |
| <b>Total additions</b>                                       | (206,833)    | 757,221      |
| <b>Deductions</b>                                            |              |              |
| Benefits paid to participants or beneficiaries               | 393,013      | 118,303      |
| Administrative fees                                          | 12,535       | 13,837       |
| <b>Total deductions</b>                                      | 405,548      | 132,140      |
| <b>CHANGE IN NET ASSETS</b>                                  | (612,381)    | 625,081      |
| Net assets, beginning of year                                | 3,971,921    | 3,346,840    |
| Net assets, end of year                                      | \$ 3,359,540 | \$ 3,971,921 |

## **GMRG 401(K) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

#### **1. PLAN DESCRIPTION AND BASIS OF PRESENTATION**

The following description of the GMRG 401(k) Profit Sharing Plan provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

##### **General**

The plan is a defined contribution plan covering the employees of Grand Mere Restaurant Group ("the Company") who have attained 21 years of age and have worked at least 1,000 hours over the course of a one year period beginning on the employee's date of hire, unless employed under specific administrative or director job classifications who are required to have attained 21 years of age and have completed one month of service. The Plan is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

##### **Contributions**

Participants may contribute from 1% to 100% of pretax annual compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company may contribute a discretionary matching contribution to the Plan. Participants are eligible for the employer's matching contribution upon admittance to the Plan. For the plan years ended December 31, 2022 and 2021, the Company elected to match 100% of participants' eligible contributions that do not exceed 4% of participants' qualified compensation. During the years ended December 31, 2022 and 2021, total matching contributions made by the Company were \$169,916 and \$163,894, respectively. Contributions are subject to certain limitations as determined by Federal tax law.

##### **Participant accounts**

Each participant's account is credited with the participant's contributions and allocations of the Company's contribution and Plan earnings. Allocations of Company contributions are based on a participant's total compensation as compared to all participants' total compensation for the year of contribution. Allocations of Plan earnings are based on the earnings of the fund(s) allocated to the participant's account. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

##### **Vesting**

Participants are immediately vested in their contributions plus actual earnings thereon. Participants vest in the employer matching and non-matching discretionary contributions to the Plan after three years of service.

##### **Forfeitures**

Forfeitures attributable to participants exiting before vesting will be used to reduce employer contributions. For the plan years ended December 31, 2022 and 2021, there were \$0 and \$4 forfeitures used to reduce employer contributions, respectively. The forfeiture balance was \$24,743 and \$16,246 as of December 31, 2022 and 2021, respectively.

##### **Investment options**

The Plan's assets are held by Nationwide Retirement Insurance and Annuity Company (Nationwide). Upon enrollment in the Plan, participants direct contributions in any of thirty-six investment options. Participants may change their investment options at any time.

##### **Notes receivable from participants**

Participants may borrow from their vested account balances up to a maximum of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at a rate

## **GMRG 401(K) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

based on rates available for similar loans from commercial lending institutions. Principal and interest are paid ratably through regular payroll deductions. There were \$69,354 and \$117,672 in loans outstanding as of December 31, 2022 and 2021, respectively.

#### **Payment of benefits**

Upon termination of service, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. The Plan also allows for in-service withdrawals for "hardship" (as defined in the Plan) and after a participant attains age 59 ½. Benefits are recorded when paid.

## **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements of the Plan are prepared using the accrual method of accounting.

#### **Use of estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

#### **Investment valuation**

Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers. See note 7 for discussion of fair value measurements.

#### **Payment of benefits**

Benefits are recorded when paid.

#### **Administrative expenses**

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Legal, accounting and third party administration fees may be paid directly by the Company or from the Plan.

## **3. PLAN TERMINATION**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event that the Plan is terminated, participants will become 100% vested in their accounts. Unallocated assets, if any, will be allocated to participant accounts and distributed in such a manner as the Company may determine.

## **4. TAX STATUS**

The Plan and related trust were designed under a prototype form, which was approved by the Internal Revenue Service. The IRS determined and informed Nationwide by a letter dated June 30, 2020, that the Plan was designed in accordance with the applicable regulations of the Internal Revenue Code (IRC) to be tax-exempt. The Plan has been amended since the determination letter was received, but the Plan's Trustees believe that the Plan is

## **GMRG 401(K) PLAN**

### **NOTES TO FINANCIAL STATEMENTS**

designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, the Trustees believe the Plan was qualified and the related trust was tax-exempt as of the financial statement date. Accordingly, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022 and 2021 there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

#### **5. PARTIES IN INTEREST AND RELATED PARTY TRANSACTIONS**

Certain Plan investments are managed by Nationwide. Nationwide is the trustee and recordkeeper for the Plan and, therefore, these transactions qualify as party in interest transactions.

Nationwide provides certain administrative services to the Plan and certain amounts owed to Nationwide for its administrative services to the Plan reduce investment earnings.

Certain administrative functions are performed by employees of the Company. No such employee receives compensation from the Plan. Legal and accounting fees are paid directly by the Company.

During the year ended December 31, 2021, certain employee deferrals were not remitted timely by the Company. See Note 11 for additional information.

#### **6. INFORMATION CERTIFIED BY THE TRUSTEE**

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2022 and 2021, and net (depreciation) in fair value of investments and investment income for the years ended December 31, 2022 and 2021, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Nationwide.

#### **7. FAIR VALUE MEASUREMENTS**

FASB ASC 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value, it consists of three levels:

- Level 1 – Valuation is based upon quoted prices for identical instruments traded in active markets.
- Level 2 – Valuation is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market.
- Level 3 – Valuation is generated from model-based techniques that use significant assumptions not observable in the market.

Nationwide provided the following descriptions of the valuation methodologies used for assets measured at fair

## GMRG 401(K) PLAN

### NOTES TO FINANCIAL STATEMENTS

value during 2022 and 2021.

Pooled Separate Accounts: Variable funds that invest directly in designated mutual funds. The PSA owns and holds the underlying mutual fund shares which are valued daily at their net asset values (NAV). Plans and participants hold “units of participation” in the separate account. The “accumulation unit value” (AUV) is the value of each unit in the separate account and the separate account is valued daily as the number of accumulation units held multiplied by the AUV. The variable funds can be redeemed at the current AUV based on the fair value of the underlying assets. There are no withdrawal limits, redemption frequency limits or redemption notice periods. There were no unfunded commitments for these investments as of December 31, 2022.

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

The following table sets forth, within the fair value hierarchy, the Plan’s assets measured at fair value on a recurring basis as of December 31, 2022 and 2021:

| 2022                                             |                                                                         |                                                     |                                                    |                     |  |
|--------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------|---------------------|--|
| Fair Value Measurements at Reporting Date Using: |                                                                         |                                                     |                                                    |                     |  |
| Description                                      | Quoted Prices<br>in Active Markets<br>for Identical Assets<br>(Level 1) | Significant Other<br>Observable Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) | Total               |  |
| Investments                                      | \$ -                                                                    | \$ -                                                | \$ -                                               | \$ -                |  |
| Investments measured at NAV                      | -                                                                       | -                                                   | -                                                  | 2,992,182           |  |
| <b>Total investments at fair value</b>           | <b>\$ -</b>                                                             | <b>\$ -</b>                                         | <b>\$ -</b>                                        | <b>\$ 2,992,182</b> |  |

  

| 2021                                             |                                                                         |                                                     |                                                    |                     |  |
|--------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------|---------------------|--|
| Fair Value Measurements at Reporting Date Using: |                                                                         |                                                     |                                                    |                     |  |
| Description                                      | Quoted Prices<br>in Active Markets<br>for Identical Assets<br>(Level 1) | Significant Other<br>Observable Inputs<br>(Level 2) | Significant<br>Unobservable<br>Inputs<br>(Level 3) | Total               |  |
| Investments                                      | \$ -                                                                    | \$ -                                                | \$ -                                               | \$ -                |  |
| Investments measured at NAV                      | -                                                                       | -                                                   | -                                                  | 3,869,971           |  |
| <b>Total investments at fair value</b>           | <b>\$ -</b>                                                             | <b>\$ -</b>                                         | <b>\$ -</b>                                        | <b>\$ 3,869,971</b> |  |

The following table summarizes investments measured at fair value based on net asset value (NAVs) per share practical expedient as of December 31, 2022 and 2021. There are no participant redemption restrictions for these investments.

**GMRG 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**

| December 31, 2022                   | Fair Value   | Unfunded commitments | Redemption Frequency (If Eligible) | Redemption Notice Period |
|-------------------------------------|--------------|----------------------|------------------------------------|--------------------------|
| Nationwide pooled separate accounts | \$ 2,992,182 | NA                   | Daily                              | NA                       |

  

| December 31, 2021                   | Fair Value   | Unfunded commitments | Redemption Frequency (If Eligible) | Redemption Notice Period |
|-------------------------------------|--------------|----------------------|------------------------------------|--------------------------|
| Nationwide pooled separate accounts | \$ 3,869,971 | NA                   | Daily                              | NA                       |

**8. FULLY BENEFIT- RESPONSIVE GUARANTEED INVESTMENT CONTRACT**

In 2018, the Plan entered into a benefit-responsive guaranteed investment contract, referred to as a common trust, with Principal Trust Company (“Principal”). In 2020, Nationwide became the trustee and now maintains the contributions. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. Contract value, as reported to the Plan by Nationwide, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. Certain events limit the Plan’s ability to transact at contract value with Principal. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (b) changes to the plan’s prohibition on competing investment options or deletion of equity wash provisions, (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (d) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under the Employee Retirement Income Security Act of 1974.

The Plan administrator believes that any events that would limit the Plan’s ability to transact at contract value with Plan participants are probable of not occurring. The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

**9. RISKS AND UNCERTAINTIES**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit 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 statement of net assets available for benefits.

## GMRG 401(K) PLAN

### NOTES TO FINANCIAL STATEMENTS

#### 10. RECONCILIATION TO FORM 5500

For the plan years ended December 31, 2022 and 2021, the following reconciliation schedules show the differences between the Statements of Changes in Net Assets Available for Benefits and Form 5500:

|                                                              | 2022       | 2021       |
|--------------------------------------------------------------|------------|------------|
| Benefits paid to participants or beneficiaries               |            |            |
| per Statement of Change in Net Assets Available for Benefits | \$ 393,013 | \$ 118,303 |
| Add: 2020 corrective distribution                            | -          | 16,398     |
| Benefits paid per Form 5500                                  | \$ 393,013 | \$ 134,701 |

#### 11. DELINQUENT PARTICIPANT CONTRIBUTIONS

During 2022, management identified delinquent participant contributions related to the plan year ended December 31, 2021, and utilized the IRS Self-Correction Program to resolve. Management deems these delinquent contributions insignificant and as such may be resolved by use of the IRS Self-Correction Program subsequent to the Plan year end. During April of 2022, delinquent contributions were corrected through the Self-Correction Program.

#### 12. SUBSEQUENT EVENTS

Events occurring after December 31, 2022, have been evaluated through September 29, 2023, the date the financial statements were available to be issued, for possible adjustment of the most recent financial statements and disclosures.

Effective January 1, 2023, this Plan is referred to as a safe harbor 401(k) plan. In order to maintain "safe harbor" status, the Plan Sponsor will make a safe harbor matching contribution equal to 100% of deferrals that do not exceed 4% of compensation. The safe harbor matching contribution is 100% vested.

Effective August 1, 2023, the Plan was amended to change eligibility criteria for certain job classifications.

## **SUPPLEMENTAL SCHEDULE**

**GMRG 401(K) PLAN**

82-2381178 PLAN NUMBER 001

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

YEAR ENDED DECEMBER 31, 2022

| (a) | (b)<br>Identity of issue, borrower,<br>lessor, or similar party | (c)<br>Description of investment including maturity date,<br>rate of interest, collateral, par or maturity value | (d)<br>Cost | (e)<br>Current<br>Value |
|-----|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-------------|-------------------------|
|     | BlkRk MdCap Gr Eq Inst                                          | mutual fund shares                                                                                               | n/a         | \$ 5,345                |
|     | AmFds 2055 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 1,056                   |
|     | BlkRk Hi Yld Bd Port K                                          | mutual fund shares                                                                                               | n/a         | 4,834                   |
|     | BlkRk Ttl Rtn K                                                 | mutual fund shares                                                                                               | n/a         | 858                     |
|     | DFA Emrg Mkt Cor Eq Inst                                        | mutual fund shares                                                                                               | n/a         | 11,592                  |
|     | JPM LgCap Gr R6                                                 | mutual fund shares                                                                                               | n/a         | 9,689                   |
|     | Clvrt Eq I                                                      | mutual fund shares                                                                                               | n/a         | 4,138                   |
|     | BlkRk Strat Inc Oppr I                                          | mutual fund shares                                                                                               | n/a         | 1,296                   |
|     | AB Gbl Bd I                                                     | mutual fund shares                                                                                               | n/a         | 3,267                   |
|     | Diamond Hill MdCap I                                            | mutual fund shares                                                                                               | n/a         | 5,541                   |
|     | Vngrd Mid- Cap Indx Fd AS                                       | mutual fund shares                                                                                               | n/a         | 586                     |
|     | Vngrd Sm Cap Indx Fd AS                                         | mutual fund shares                                                                                               | n/a         | 4,608                   |
|     | Vngrd Devl Mkt Indx Adml                                        | mutual fund shares                                                                                               | n/a         | 5,331                   |
|     | Vngrd Explr Adml                                                | mutual fund shares                                                                                               | n/a         | 3,143                   |
|     | AmFds 2060 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 439                     |
|     | JnsHndrsn SmCap                                                 | mutual fund shares                                                                                               | n/a         | 639                     |
|     | DodgeCox Intl Stk                                               | mutual fund shares                                                                                               | n/a         | 12,735                  |
|     | MFS MdCap Val R6                                                | mutual fund shares                                                                                               | n/a         | 6,274                   |
|     | Fed Hrms Gov Oblgtns Prmr                                       | mutual fund shares                                                                                               | n/a         | 24,743                  |
|     | TIAACRF LfCyclnd 2010 Inst                                      | mutual fund shares                                                                                               | n/a         | 3,393                   |
|     | TIAACRF LfCyclnd 2015 Inst                                      | mutual fund shares                                                                                               | n/a         | 331                     |
|     | TIAACRF LfCyclnd 2020 Inst                                      | mutual fund shares                                                                                               | n/a         | 118,395                 |
|     | TIAACRF LfCyclnd 2025 Inst                                      | mutual fund shares                                                                                               | n/a         | 614,666                 |
|     | TIAACRF LfCyclnd 2030 Inst                                      | mutual fund shares                                                                                               | n/a         | 998,454                 |
|     | TIAACRF LfCyclnd 2035 Inst                                      | mutual fund shares                                                                                               | n/a         | 470,580                 |
|     | TIAACRF LfCyclnd 2040 Inst                                      | mutual fund shares                                                                                               | n/a         | 171,218                 |
|     | TIAACRF LfCyclnd 2045 Inst                                      | mutual fund shares                                                                                               | n/a         | 245,775                 |
|     | TIAACRF LfCyclnd 2050 Inst                                      | mutual fund shares                                                                                               | n/a         | 63,740                  |
|     | TIAACRF LfCyclnd 2055 Inst                                      | mutual fund shares                                                                                               | n/a         | 44,197                  |
|     | TIAACRF LfCyclnd 2060 Inst                                      | mutual fund shares                                                                                               | n/a         | 14,580                  |
|     | TIAACRF LfCyclndRtInc                                           | mutual fund shares                                                                                               | n/a         | 325                     |
|     | MFS MdCap Gr R6                                                 | mutual fund shares                                                                                               | n/a         | 4,365                   |
|     | PGIM Ttl Rtn Bd R 6                                             | mutual fund shares                                                                                               | n/a         | 6,860                   |
|     | JPm Eg Inc R5                                                   | mutual fund shares                                                                                               | n/a         | 10,479                  |
| *   | NW Loomis AllCap Gr R6                                          | mutual fund shares                                                                                               | n/a         | 10,310                  |
|     | Fid 500 Indx                                                    | mutual fund shares                                                                                               | n/a         | 28,160                  |
|     | Fid Intl Indx                                                   | mutual fund shares                                                                                               | n/a         | 10,320                  |
|     | Fid US Bd Indx                                                  | mutual fund shares                                                                                               | n/a         | 5,950                   |
|     | GdmnScs GQGPtnrIntlOppr                                         | mutual fund shares                                                                                               | n/a         | 12,861                  |
|     | Prncpl Gbl Real Est R6                                          | mutual fund shares                                                                                               | n/a         | 6,593                   |
|     | AmFds 2065 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 275                     |
|     | Avnts US SmCap                                                  | mutual fund shares                                                                                               | n/a         | 3,112                   |
|     | Avnts US LgCap Val Inst                                         | mutual fund shares                                                                                               | n/a         | 10,343                  |
|     | PimCOComdyRealRtn StratInst                                     | mutual fund shares                                                                                               | n/a         | 5,563                   |
| *   | NW FXD SEL OPTN                                                 | fixed contract                                                                                                   | n/a         | 298,004                 |
|     | PIMCO Real Rtn Inst                                             | mutual fund shares                                                                                               | n/a         | 3,602                   |
|     | AmFds 2025 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 1,091                   |
|     | AmFds 2030 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 5,288                   |
|     | AmFds 2035 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 3,795                   |
|     | AmFds 2040 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 5,283                   |
|     | AmFds 2045 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 1,326                   |
|     | AmFds 2050 TrgtDtRtrmt R6                                       | mutual fund shares                                                                                               | n/a         | 4,836                   |
| *   | Participant Loans                                               | Interest ranging from 3.25% to 7.50%,                                                                            | -0-         | 69,354                  |
| *   | Represents party-in-interest                                    |                                                                                                                  |             |                         |