

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	▶ ☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	▶ ☐

Part II	Basic Plan Information —enter all requested information		
1a Name of plan COLEMAN WORLD GROUP LLC SAVINGS & PROTECTION PLAN 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) COLEMAN AMERICAN MOVING SERVICES, INC. PO BOX 960 1 COVAN DR MIDLAND CITY, AL 36350-0960	1b Three-digit plan number (PN) ▶	<u>001</u>	
	1c Effective date of plan	<u>01/01/1986</u>	
	2b Employer Identification Number (EIN)	<u>63-0419836</u>	
	2c Plan Sponsor's telephone number	<u>334-983-6500</u>	
	2d Business code (see instructions)	<u>484200</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2023	ZACH LOVE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2023	ZACH LOVE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 1835
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 1473
a(2) Total number of active participants at the end of the plan year		6a(2) 1230
b Retired or separated participants receiving benefits		6b 2
c Other retired or separated participants entitled to future benefits.....		6c 365
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 1597
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 1598
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 1243
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 3
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2K 2T 3D 3F		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)
(1) ☒ Insurance	(1) ☒ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust	(3) ☒ Trust	
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules		b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☒ 1 A (Insurance Information)	
	(4) ☒ C (Service Provider Information)	
	(5) ☐ D (DFE/Participating Plan Information)	
	(6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan COLEMAN WORLD GROUP LLC SAVINGS & PROTECTION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 COLEMAN AMERICAN MOVING SERVICES, INC.	D Employer Identification Number (EIN) 63-0419836

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.
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1 Coverage Information:

(a) Name of insurance carrier PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY
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(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
06-1050034	93629	041952	1598	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.
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(a) Total amount of commissions paid	(b) Total amount of fees paid
0	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
--

(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	

(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.

4	Current value of plan's interest under this contract in the general account at year end.....	4	3257884
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

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

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	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..... Specify nature of costs ▶	6d	

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	Balance at the end of the previous year	7b	3481864
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c	Additions: (1) Contributions deposited during the year	7c(1)	236472	
	(2) Dividends and credits	7c(2)		
	(3) Interest credited during the year	7c(3)	53180	
	(4) Transferred from separate account	7c(4)		
	(5) Other (specify below)	7c(5)	254322	

▶ LOAN REPAYMENTS TRANSFERS IN MISCELLANEOUS IN

(6) Total additions	7c(6)	543974
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	4025838
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e Deductions:

e	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	390865	
	(2) Administration charge made by carrier	7e(2)	1578	
	(3) Transferred to separate account	7e(3)		
	(4) Other (specify below)	7e(4)	375511	

▶ LOAN INITIATIONS, FORFEITURES DEBIT TRANSFERS OUT MISCELLANEOUS OUT

(5) Total deductions	7e(5)	767954
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	3257884
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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:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
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. Specify nature of costs.	10b	

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. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan COLEMAN WORLD GROUP LLC SAVINGS & PROTECTION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COLEMAN AMERICAN MOVING SERVICES, INC.	D Employer Identification Number (EIN) 63-0419836	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PRUDENTIAL RETIREMENT INSURANCE AND
06-1050034

(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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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)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 37 50 64	NONE	122845	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

THE PRUDENTIAL INSURANCE COMPANY OF

22-1211670

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 37 50 64	NONE	46465	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

CAPSOUTH PARTNERS

01-0647966

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
14 16	NONE	32688	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL INVESTMENTS, LLC 22-3468527	27.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2022 TO 12/31/2022 PGIM JENNISON FIN SVCS A

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE PRUDENTIAL INSURANCE COMPANY OF	15 60 64	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL INVESTMENTS, LLC 22-3468527	27.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2022 TO 12/31/2022 PGIM JENNISON SML CO A

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

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>COLEMAN WORLD GROUP LLC SAVINGS & PROTECTION PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COLEMAN AMERICAN MOVING SERVICES, INC.</u>		D Employer Identification Number (EIN) <u>63-0419836</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	1656213	1549734
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	27836616	23249775
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	3481864	3257884
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	32974693	28057393

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	40048	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	40048	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	32934645	28057393
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	232640	
(B) Participants	2a(1)(B)	2512316	
(C) Others (including rollovers)	2a(1)(C)	11505	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2756461
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	74408	
(F) Other	2b(1)(F)	53180	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		127588
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	432747	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		432747
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-5526542
c Other income	2c		78557
d Total income. Add all income amounts in column (b) and enter total	2d		-2131189
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2501200	
(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)		2501200
f Corrective distributions (see instructions)	2f		40048
g Certain deemed distributions of participant loans (see instructions)	2g		617
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	8400	
(2) Contract administrator fees	2i(2)	193598	
(3) Investment advisory and management fees	2i(3)	300	
(4) Other	2i(4)	1900	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		204198
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2746063
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-4877252
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: **BELL AND COMPANY**

(2) EIN: **71-0550475**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan COLEMAN WORLD GROUP LLC SAVINGS & PROTECTION PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 COLEMAN AMERICAN MOVING SERVICES, INC.		D Employer Identification Number (EIN) 63-0419836
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 22-1211670		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....		☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?.....		☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....		☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....		☐ Yes ☐ No
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____% b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation _____

Coleman World Group, LLC
Savings & Protection Plan

Financial Statements
and Supplemental Schedules
with
Independent Auditor's Report

December 31, 2022 and 2021

Table of Contents

	Page
Independent Auditor's Report	1
Financial Statements	
Statements of Net Assets Available for Benefits	2
Statement of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4-10
Supplemental Schedules	
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions - December 31, 2022	11
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) - December 31, 2022	12



N. Little Rock | Conway | Harrison

4504 Burrow Drive • N. Little Rock, AR 72116 • Phone: 501.753.9700 • Fax: 501.753.3794

Independent Auditor's Report

To the Plan Administrative Committee
Coleman World Group, LLC Savings & Protection Plan
Midland City, Alabama

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

We have performed an audit of the financial statements of Coleman World Group, LLC Savings & Protection Plan, (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 8 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 accompanying financial statements, 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 accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

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

statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Bell & Company, P.A.

North Little Rock, AR
October 10, 2023

Coleman World Group, LLC Savings & Protection Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Investments at fair value	\$ 26,507,660	\$ 31,318,480
Receivables		
Notes receivable from participants	<u>1,549,734</u>	<u>1,656,213</u>
Total assets	28,057,394	32,974,693
 Liabilities		
Excess participants' contributions	<u>78,029</u>	<u>40,048</u>
 Net assets available for benefits	 <u><u>\$ 27,979,365</u></u>	 <u><u>\$ 32,934,645</u></u>

See independent auditor's report and accompanying notes

Coleman World Group, LLC Savings & Protection Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2022

Additions to net assets attributed to:

Investment income	
Dividends	\$ 432,747
Interest	127,588
	<u>560,335</u>

Contributions	
Employer	232,660
Participants	2,523,821
	<u>2,756,481</u>

Net additions	3,316,816
---------------	-----------

Deductions from net assets attributed to:

Net depreciation in fair value of investments	5,526,542
Benefits paid to participants	2,579,376
Administrative expenses	<u>166,178</u>

Net deductions	<u>8,272,096</u>
----------------	------------------

Net decrease	(4,955,280)
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Net assets available for benefits, beginning of year	<u>32,934,645</u>
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Net assets available for benefits, end of year	<u><u>\$ 27,979,365</u></u>
---	------------------------------------

See independent auditor's report and accompanying notes

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. Description of Plan

The following description of the Coleman World Group, LLC (collectively the Company) Savings & Protection Plan (the 401(k) Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

- a. General** - The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
- b. Eligibility** - The Plan is a defined contribution plan covering all employees of the Company who are 18 years of age or older and have completed 6 months of service.
- c. Participant Accounts** - Each participant's account is credited with the participant's voluntary contribution, the Company's matching contribution, and allocations of Plan earnings. Allocations are based on participant earnings or account balances as defined in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their contributions into various investment options offered by the Plan.
- d. Contributions** - An employee's aggregate elective deferral is subject to an annual limit based on IRS Code Section 402. Employer contributions may be contributed at the discretion of the Company's Board of Directors.
- e. Vesting** - Participants are fully vested in their employee contributions plus actual earnings thereon. Vesting in the Company contributions portion and earnings thereon is based on years of continuous service. A participant is 100% vested after three years of service.
- f. Forfeitures** - At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$1,293 and \$7,523, respectively. The forfeitures may first be used to pay administrative expenses, and any remaining amounts may be used to reduce employer contributions payable under the Plan. In 2022, employer contributions were reduced by \$21,051 from forfeited non-vested accounts.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. Description of Plan (Continued)

- g. Notes Receivable from Participants** - Under the terms of the Plan, participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participants' accounts and bear interest at prime plus 1%. These rates are revised quarterly for any new loans disbursed. Loan terms range from one to five years or up to twenty years for the purchase of a primary residence. When an active participant is delinquent on their loan repayments for more than ninety days, a deemed distribution occurs. The amount remains an asset until a distributable event, upon which the loan is offset and disbursed from the plan.
- h. Payment of Benefits** - Upon termination of service due to death, a married participant's spouse will receive a qualified pre-retirement survivor annuity. If the spouse dies before benefits start, a participant's vested account will be paid to the spouse's beneficiary. The beneficiary of a participant who does not have a spouse will receive a single lump-sum distribution upon a participant's termination due to death.

For termination of service due to other reasons, unless a qualified election of an optional form of benefit has been made, the automatic form of benefit payable to a participant is a qualified joint and survivor annuity. There are several optional forms of benefit payments as outlined in the Plan agreement.

2. Summary of Significant Accounting Policies

- a. Basis of Accounting** - The financial statements of the Plan are prepared using the accrual method of accounting.
- b. Investment Valuation and Income Recognition** - Investments in securities are presented at fair value, based on the quoted market prices on the last business day of the year. 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 Trustees determine the Plan's valuation policies utilizing information provided by the investment advisor and custodians. See Note 3 for discussion of fair value measurements.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

2. Summary of Significant Accounting Policies (Continued)

b. Investment Valuation and Income Recognition (Continued)

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

c. Payment of Benefits - Benefit payments to participants are reported upon distribution.

d. Excess Contributions - Excess contributions and any related earnings which are refunded within two and one-half months following the end of the plan year are treated as a reduction of contributions and shown as a liability on the financial statements.

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

f. Date of Management's Review - Management has evaluated subsequent events as of October 10, 2023, the date the financial statements were available to be issued.

3. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820-10, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair hierarchy under FASB ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

3. Fair Value Measurements (Continued)

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

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

Mutual Funds: Valued at the net asset value of shares held by the plan at year end.

Group Annuity Contract: The Guaranteed Income Fund (GIF) is a benefit responsive annuity contract. The concept of a market value does not apply to GIF as it is record-kept at contract value (book value).

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 assumption to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

3. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2022 and 2021:

	Fair Value Measurements as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds and total assets in the fair value hierarchy	\$ 23,249,776	\$ -	\$ -	\$ 23,249,776
Investments measured at contract value*	-	-	-	3,257,884
Investments at fair value	\$ 23,249,776	\$ -	\$ -	\$ 26,507,660
	Fair Value Measurements as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual funds and total assets in the fair value hierarchy	\$ 27,836,616	\$ -	\$ -	\$ 27,836,616
Investments measured at contract value*	-	-	-	3,481,864
Investments at fair value	\$ 27,836,616	\$ -	\$ -	\$ 31,318,480

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

4. Related-Party and Party-in-Interest Transactions

Certain plan investments are group annuity contracts in a guaranteed income fund with Empower Annuity Insurance Company (Empower), formerly Prudential Retirement and Annuity Insurance Company of America. Empower provides recordkeeping and administrative services to the Plan; therefore, these contracts qualify as party-in-interest transactions.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

4. Related-Party and Party-in-Interest Transactions (Continued)

The employees of the Company, which include owners, officers, and their relatives, are participants of the Plan, and are therefore considered parties-in-interest. Some employees have outstanding loans with the Plan. There were no prohibited transactions that took place during the year with these parties-in-interest.

Certain administrative functions are performed by the officers and employees of the Company. No officer or employee receives compensation from the Plan for these services.

5. Guaranteed General Account Contract

In 2022 and 2021, the Company entered into a guaranteed general account contract with Empower. This is a group annuity insurance contract with which participants may ordinarily direct permitted withdrawal or transfers of all or a portion of their account balance at Contract Value within reasonable timeframes. Contract Value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees. Contract Value is also often referred to as "Book Value". The contract is effected directly between the plan sponsor (or their trustee) and the issuer. The repayment of principal and interest credited to participants is a financial obligation of the issuer and is fully benefit responsive. Generally, there are not any events that could limit the ability of the plan to transact at Contract Value paid within 90 days or Contract Value paid over time. There are not any events that allow the issuer to terminate the contract and which require the plan sponsor to settle at an amount different than Contract Value paid either within 90 days or over time.

6. Plan Termination

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

7. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated April 29, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Company's third-party administrator, Empower Retirement, LLC, formerly Prudential Retirement Services, has received IRS approval for a prototype plan in order to comply with GUST requirements. The prototype plan was adopted in January 2014.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

8. Information Prepared and Certified by the Trustee

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by Prudential Bank and Trust, FSB and Empower Annuity Insurance Company, trustees:

- Investments and notes receivable from participants as shown on the statements of net assets available for benefits as of December 31, 2022 and 2021;
- Net investment activity and interest income on notes receivable from participants as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2022;
- Investment information included in the footnotes and supplemental schedule of assets (held at end of year) as of December 31, 2022.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

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 those changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Supplemental Schedules

Coleman World Group, LLC Savings & Protection Plan
EIN 63-0419836 Plan 001
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions
December 31, 2022

Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Pending Correction in VFCP	
\$ 20,562			\$ 20,562	

Participant
Loan
Repayments
are included



See independent auditor's report.

Coleman World Group, LLC Savings & Protection Plan
EIN 63-0419836 Plan 001
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	Metropolitan West Total Ret	Mutual Funds	\$ 1,340,553
	Vanguard 500 Index Admiral	Mutual Funds	4,037,499
	Vanguard Equity - Income Adm	Mutual Funds	1,548,470
	Vanguard Explorer Admiral	Mutual Funds	1,526,921
	Vanguard Mid-Cap Index Fund	Mutual Funds	137,946
	Vanguard RE Index Admiral	Mutual Funds	64,201
	Vanguard Small Cap Index Adm	Mutual Funds	193,408
	Vanguard Target Retirement 2020 Inv	Mutual Funds	213,817
	Vanguard Target Retirement 2025 Inv	Mutual Funds	1,072,928
	Vanguard Target Retirement 2030 Inv	Mutual Funds	1,284,229
	Vanguard Target Retirement 2035 Inv	Mutual Funds	818,946
	Vanguard Target Retirement 2040 Inv	Mutual Funds	570,309
	Vanguard Target Retirement 2045 Inv	Mutual Funds	835,113
	Vanguard Target Retirement 2050 Inv	Mutual Funds	691,719
	Vanguard Target Retirement 2055 Inv	Mutual Funds	499,348
	Vanguard Target Retirement 2060 Inv	Mutual Funds	459,575
	Vanguard Target Retirement 2065 Inv	Mutual Funds	51,559
	Vanguard Target Retirement Income Inv	Mutual Funds	227,973
	Vanguard Total Bond Market Index	Mutual Funds	131,395
	Vanguard Total Stock Market Index Fund Admiral Shares	Mutual Funds	100,416
	American Funds Capital World Gr & Inc R6	Mutual Funds	398,447
	American Funds Growth Fund of Amer R6	Mutual Funds	3,569,896
	American Funds New World R6	Mutual Funds	96,471
	JPMorgan International Equity R6	Mutual Funds	2,353,581
	JPMorgan Undiscovered Managers Behavioral Val R6	Mutual Funds	904,664
	BR Strategy Global Bond K	Mutual Funds	7,224
	PGIM High Yeild R6	Mutual Funds	113,168
*	Guaranteed Income Fund	Empower Annuity Insurance Company	3,257,884
*	Maturing through May 2042, 4.25% - 7.25%	Participant Loans	1,549,734
			<u>\$ 28,057,394</u>

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

See independent auditor's report.

Coleman World Group, LLC
Savings & Protection Plan

Financial Statements
and Supplemental Schedules
with
Independent Auditor's Report

December 31, 2022 and 2021

Table of Contents

	Page
Independent Auditor's Report	1
Financial Statements	
Statements of Net Assets Available for Benefits	2
Statement of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4-10
Supplemental Schedules	
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions - December 31, 2022	11
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) - December 31, 2022	12



N. Little Rock | Conway | Harrison

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Independent Auditor's Report

To the Plan Administrative Committee
Coleman World Group, LLC Savings & Protection Plan
Midland City, Alabama

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

We have performed an audit of the financial statements of Coleman World Group, LLC Savings & Protection Plan, (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 8 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 accompanying financial statements, 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 accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

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

statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Bell & Company, P.A.

North Little Rock, AR
October 10, 2023

Coleman World Group, LLC Savings & Protection Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Investments at fair value	\$ 26,507,660	\$ 31,318,480
Receivables		
Notes receivable from participants	<u>1,549,734</u>	<u>1,656,213</u>
Total assets	28,057,394	32,974,693
Liabilities		
Excess participants' contributions	<u>78,029</u>	<u>40,048</u>
Net assets available for benefits	<u><u>\$ 27,979,365</u></u>	<u><u>\$ 32,934,645</u></u>

See independent auditor's report and accompanying notes

Coleman World Group, LLC Savings & Protection Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2022

Additions to net assets attributed to:

Investment income	
Dividends	\$ 432,747
Interest	127,588
	<u>560,335</u>

Contributions	
Employer	232,660
Participants	2,523,821
	<u>2,756,481</u>

Net additions	3,316,816
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Deductions from net assets attributed to:

Net depreciation in fair value of investments	5,526,542
Benefits paid to participants	2,579,376
Administrative expenses	<u>166,178</u>

Net deductions	<u>8,272,096</u>
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Net decrease	(4,955,280)
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Net assets available for benefits, beginning of year	<u>32,934,645</u>
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Net assets available for benefits, end of year	<u><u>\$ 27,979,365</u></u>
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See independent auditor's report and accompanying notes

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. Description of Plan

The following description of the Coleman World Group, LLC (collectively the Company) Savings & Protection Plan (the 401(k) Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

- a. General** - The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
- b. Eligibility** - The Plan is a defined contribution plan covering all employees of the Company who are 18 years of age or older and have completed 6 months of service.
- c. Participant Accounts** - Each participant's account is credited with the participant's voluntary contribution, the Company's matching contribution, and allocations of Plan earnings. Allocations are based on participant earnings or account balances as defined in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their contributions into various investment options offered by the Plan.
- d. Contributions** - An employee's aggregate elective deferral is subject to an annual limit based on IRS Code Section 402. Employer contributions may be contributed at the discretion of the Company's Board of Directors.
- e. Vesting** - Participants are fully vested in their employee contributions plus actual earnings thereon. Vesting in the Company contributions portion and earnings thereon is based on years of continuous service. A participant is 100% vested after three years of service.
- f. Forfeitures** - At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$1,293 and \$7,523, respectively. The forfeitures may first be used to pay administrative expenses, and any remaining amounts may be used to reduce employer contributions payable under the Plan. In 2022, employer contributions were reduced by \$21,051 from forfeited non-vested accounts.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. Description of Plan (Continued)

- g. Notes Receivable from Participants** - Under the terms of the Plan, participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participants' accounts and bear interest at prime plus 1%. These rates are revised quarterly for any new loans disbursed. Loan terms range from one to five years or up to twenty years for the purchase of a primary residence. When an active participant is delinquent on their loan repayments for more than ninety days, a deemed distribution occurs. The amount remains an asset until a distributable event, upon which the loan is offset and disbursed from the plan.
- h. Payment of Benefits** - Upon termination of service due to death, a married participant's spouse will receive a qualified pre-retirement survivor annuity. If the spouse dies before benefits start, a participant's vested account will be paid to the spouse's beneficiary. The beneficiary of a participant who does not have a spouse will receive a single lump-sum distribution upon a participant's termination due to death.

For termination of service due to other reasons, unless a qualified election of an optional form of benefit has been made, the automatic form of benefit payable to a participant is a qualified joint and survivor annuity. There are several optional forms of benefit payments as outlined in the Plan agreement.

2. Summary of Significant Accounting Policies

- a. Basis of Accounting** - The financial statements of the Plan are prepared using the accrual method of accounting.
- b. Investment Valuation and Income Recognition** - Investments in securities are presented at fair value, based on the quoted market prices on the last business day of the year. 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 Trustees determine the Plan's valuation policies utilizing information provided by the investment advisor and custodians. See Note 3 for discussion of fair value measurements.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

2. Summary of Significant Accounting Policies (Continued)

b. Investment Valuation and Income Recognition (Continued)

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

c. Payment of Benefits - Benefit payments to participants are reported upon distribution.

d. Excess Contributions - Excess contributions and any related earnings which are refunded within two and one-half months following the end of the plan year are treated as a reduction of contributions and shown as a liability on the financial statements.

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

f. Date of Management's Review - Management has evaluated subsequent events as of October 10, 2023, the date the financial statements were available to be issued.

3. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820-10, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair hierarchy under FASB ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

3. Fair Value Measurements (Continued)

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

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

Mutual Funds: Valued at the net asset value of shares held by the plan at year end.

Group Annuity Contract: The Guaranteed Income Fund (GIF) is a benefit responsive annuity contract. The concept of a market value does not apply to GIF as it is record-kept at contract value (book value).

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 assumption to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

3. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2022 and 2021:

	Fair Value Measurements as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Mutual funds and total assets in the fair value hierarchy	\$ 23,249,776	\$ -	\$ -	\$ 23,249,776
Investments measured at contract value*	-	-	-	3,257,884
Investments at fair value	\$ 23,249,776	\$ -	\$ -	\$ 26,507,660
	Fair Value Measurements as of December 31, 2020			
	Level 1	Level 2	Level 3	Total
Mutual funds and total assets in the fair value hierarchy	\$ 27,836,616	\$ -	\$ -	\$ 27,836,616
Investments measured at contract value*	-	-	-	3,481,864
Investments at fair value	\$ 27,836,616	\$ -	\$ -	\$ 31,318,480

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

4. Related-Party and Party-in-Interest Transactions

Certain plan investments are group annuity contracts in a guaranteed income fund with Empower Annuity Insurance Company (Empower), formerly Prudential Retirement and Annuity Insurance Company of America. Empower provides recordkeeping and administrative services to the Plan; therefore, these contracts qualify as party-in-interest transactions.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

4. Related-Party and Party-in-Interest Transactions (Continued)

The employees of the Company, which include owners, officers, and their relatives, are participants of the Plan, and are therefore considered parties-in-interest. Some employees have outstanding loans with the Plan. There were no prohibited transactions that took place during the year with these parties-in-interest.

Certain administrative functions are performed by the officers and employees of the Company. No officer or employee receives compensation from the Plan for these services.

5. Guaranteed General Account Contract

In 2022 and 2021, the Company entered into a guaranteed general account contract with Empower. This is a group annuity insurance contract with which participants may ordinarily direct permitted withdrawal or transfers of all or a portion of their account balance at Contract Value within reasonable timeframes. Contract Value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees. Contract Value is also often referred to as "Book Value". The contract is effected directly between the plan sponsor (or their trustee) and the issuer. The repayment of principal and interest credited to participants is a financial obligation of the issuer and is fully benefit responsive. Generally, there are not any events that could limit the ability of the plan to transact at Contract Value paid within 90 days or Contract Value paid over time. There are not any events that allow the issuer to terminate the contract and which require the plan sponsor to settle at an amount different than Contract Value paid either within 90 days or over time.

6. Plan Termination

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

7. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated April 29, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Company's third-party administrator, Empower Retirement, LLC, formerly Prudential Retirement Services, has received IRS approval for a prototype plan in order to comply with GUST requirements. The prototype plan was adopted in January 2014.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

8. Information Prepared and Certified by the Trustee

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by Prudential Bank and Trust, FSB and Empower Annuity Insurance Company, trustees:

- Investments and notes receivable from participants as shown on the statements of net assets available for benefits as of December 31, 2022 and 2021;
- Net investment activity and interest income on notes receivable from participants as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2022;
- Investment information included in the footnotes and supplemental schedule of assets (held at end of year) as of December 31, 2022.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

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 those changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Supplemental Schedules

Coleman World Group, LLC Savings & Protection Plan
EIN 63-0419836 Plan 001
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions
December 31, 2022

Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Pending Correction in VFCP	
\$ 20,562			\$ 20,562	

Participant
Loan
Repayments
are included



See independent auditor's report.

Coleman World Group, LLC Savings & Protection Plan
EIN 63-0419836 Plan 001
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	Metropolitan West Total Ret	Mutual Funds	\$ 1,340,553
	Vanguard 500 Index Admiral	Mutual Funds	4,037,499
	Vanguard Equity - Income Adm	Mutual Funds	1,548,470
	Vanguard Explorer Admiral	Mutual Funds	1,526,921
	Vanguard Mid-Cap Index Fund	Mutual Funds	137,946
	Vanguard RE Index Admiral	Mutual Funds	64,201
	Vanguard Small Cap Index Adm	Mutual Funds	193,408
	Vanguard Target Retirement 2020 Inv	Mutual Funds	213,817
	Vanguard Target Retirement 2025 Inv	Mutual Funds	1,072,928
	Vanguard Target Retirement 2030 Inv	Mutual Funds	1,284,229
	Vanguard Target Retirement 2035 Inv	Mutual Funds	818,946
	Vanguard Target Retirement 2040 Inv	Mutual Funds	570,309
	Vanguard Target Retirement 2045 Inv	Mutual Funds	835,113
	Vanguard Target Retirement 2050 Inv	Mutual Funds	691,719
	Vanguard Target Retirement 2055 Inv	Mutual Funds	499,348
	Vanguard Target Retirement 2060 Inv	Mutual Funds	459,575
	Vanguard Target Retirement 2065 Inv	Mutual Funds	51,559
	Vanguard Target Retirement Income Inv	Mutual Funds	227,973
	Vanguard Total Bond Market Index	Mutual Funds	131,395
	Vanguard Total Stock Market Index Fund Admiral Shares	Mutual Funds	100,416
	American Funds Capital World Gr & Inc R6	Mutual Funds	398,447
	American Funds Growth Fund of Amer R6	Mutual Funds	3,569,896
	American Funds New World R6	Mutual Funds	96,471
	JPMorgan International Equity R6	Mutual Funds	2,353,581
	JPMorgan Undiscovered Managers Behavioral Val R6	Mutual Funds	904,664
	BR Strategy Global Bond K	Mutual Funds	7,224
	PGIM High Yeild R6	Mutual Funds	113,168
*	Guaranteed Income Fund	Empower Annuity Insurance Company	3,257,884
*	Maturing through May 2042, 4.25% - 7.25%	Participant Loans	1,549,734
			<u>\$ 28,057,394</u>

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

See independent auditor's report.

Coleman World Group, LLC
Savings & Protection Plan

Financial Statements
and Supplemental Schedules
with
Independent Auditor's Report

December 31, 2022 and 2021

Table of Contents

	Page
Independent Auditor's Report	1
Financial Statements	
Statements of Net Assets Available for Benefits	2
Statement of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4-10
Supplemental Schedules	
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions - December 31, 2022	11
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) - December 31, 2022	12



N. Little Rock | Conway | Harrison

4504 Burrow Drive • N. Little Rock, AR 72116 • Phone: 501.753.9700 • Fax: 501.753.3794

Independent Auditor's Report

To the Plan Administrative Committee
Coleman World Group, LLC Savings & Protection Plan
Midland City, Alabama

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

We have performed an audit of the financial statements of Coleman World Group, LLC Savings & Protection Plan, (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 8 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 accompanying financial statements, 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 accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

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

statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Bell & Company, P.A.

North Little Rock, AR
October 10, 2023

Coleman World Group, LLC Savings & Protection Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Investments at fair value	\$ 26,507,660	\$ 31,318,480
Receivables		
Notes receivable from participants	<u>1,549,734</u>	<u>1,656,213</u>
Total assets	28,057,394	32,974,693
 Liabilities		
Excess participants' contributions	<u>78,029</u>	<u>40,048</u>
 Net assets available for benefits	 <u><u>\$ 27,979,365</u></u>	 <u><u>\$ 32,934,645</u></u>

See independent auditor's report and accompanying notes

Coleman World Group, LLC Savings & Protection Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2022

Additions to net assets attributed to:

Investment income	
Dividends	\$ 432,747
Interest	127,588
	<u>560,335</u>

Contributions	
Employer	232,660
Participants	2,523,821
	<u>2,756,481</u>

Net additions	3,316,816
---------------	-----------

Deductions from net assets attributed to:

Net depreciation in fair value of investments	5,526,542
Benefits paid to participants	2,579,376
Administrative expenses	<u>166,178</u>

Net deductions	<u>8,272,096</u>
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Net decrease	(4,955,280)
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Net assets available for benefits, beginning of year	<u>32,934,645</u>
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Net assets available for benefits, end of year	<u><u>\$ 27,979,365</u></u>
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See independent auditor's report and accompanying notes

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. Description of Plan

The following description of the Coleman World Group, LLC (collectively the Company) Savings & Protection Plan (the 401(k) Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

- a. General** - The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
- b. Eligibility** - The Plan is a defined contribution plan covering all employees of the Company who are 18 years of age or older and have completed 6 months of service.
- c. Participant Accounts** - Each participant's account is credited with the participant's voluntary contribution, the Company's matching contribution, and allocations of Plan earnings. Allocations are based on participant earnings or account balances as defined in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct the investment of their contributions into various investment options offered by the Plan.
- d. Contributions** - An employee's aggregate elective deferral is subject to an annual limit based on IRS Code Section 402. Employer contributions may be contributed at the discretion of the Company's Board of Directors.
- e. Vesting** - Participants are fully vested in their employee contributions plus actual earnings thereon. Vesting in the Company contributions portion and earnings thereon is based on years of continuous service. A participant is 100% vested after three years of service.
- f. Forfeitures** - At December 31, 2022 and 2021, forfeited non-vested accounts totaled \$1,293 and \$7,523, respectively. The forfeitures may first be used to pay administrative expenses, and any remaining amounts may be used to reduce employer contributions payable under the Plan. In 2022, employer contributions were reduced by \$21,051 from forfeited non-vested accounts.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

1. Description of Plan (Continued)

- g. Notes Receivable from Participants** - Under the terms of the Plan, participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participants' accounts and bear interest at prime plus 1%. These rates are revised quarterly for any new loans disbursed. Loan terms range from one to five years or up to twenty years for the purchase of a primary residence. When an active participant is delinquent on their loan repayments for more than ninety days, a deemed distribution occurs. The amount remains an asset until a distributable event, upon which the loan is offset and disbursed from the plan.
- h. Payment of Benefits** - Upon termination of service due to death, a married participant's spouse will receive a qualified pre-retirement survivor annuity. If the spouse dies before benefits start, a participant's vested account will be paid to the spouse's beneficiary. The beneficiary of a participant who does not have a spouse will receive a single lump-sum distribution upon a participant's termination due to death.

For termination of service due to other reasons, unless a qualified election of an optional form of benefit has been made, the automatic form of benefit payable to a participant is a qualified joint and survivor annuity. There are several optional forms of benefit payments as outlined in the Plan agreement.

2. Summary of Significant Accounting Policies

- a. Basis of Accounting** - The financial statements of the Plan are prepared using the accrual method of accounting.
- b. Investment Valuation and Income Recognition** - Investments in securities are presented at fair value, based on the quoted market prices on the last business day of the year. 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 Trustees determine the Plan's valuation policies utilizing information provided by the investment advisor and custodians. See Note 3 for discussion of fair value measurements.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

2. Summary of Significant Accounting Policies (Continued)

b. Investment Valuation and Income Recognition (Continued)

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

c. Payment of Benefits - Benefit payments to participants are reported upon distribution.

d. Excess Contributions - Excess contributions and any related earnings which are refunded within two and one-half months following the end of the plan year are treated as a reduction of contributions and shown as a liability on the financial statements.

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

f. Date of Management's Review - Management has evaluated subsequent events as of October 10, 2023, the date the financial statements were available to be issued.

3. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820-10, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair hierarchy under FASB ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

3. Fair Value Measurements (Continued)

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

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

Mutual Funds: Valued at the net asset value of shares held by the plan at year end.

Group Annuity Contract: The Guaranteed Income Fund (GIF) is a benefit responsive annuity contract. The concept of a market value does not apply to GIF as it is record-kept at contract value (book value).

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 assumption to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

3. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of December 31, 2022 and 2021:

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	Level 1	Level 2	Level 3	Total
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* In accordance with Subtopic 820-10, certain investments that were measured at contract value have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented on the statements of net assets available for benefits.

4. Related-Party and Party-in-Interest Transactions

Certain plan investments are group annuity contracts in a guaranteed income fund with Empower Annuity Insurance Company (Empower), formerly Prudential Retirement and Annuity Insurance Company of America. Empower provides recordkeeping and administrative services to the Plan; therefore, these contracts qualify as party-in-interest transactions.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

4. Related-Party and Party-in-Interest Transactions (Continued)

The employees of the Company, which include owners, officers, and their relatives, are participants of the Plan, and are therefore considered parties-in-interest. Some employees have outstanding loans with the Plan. There were no prohibited transactions that took place during the year with these parties-in-interest.

Certain administrative functions are performed by the officers and employees of the Company. No officer or employee receives compensation from the Plan for these services.

5. Guaranteed General Account Contract

In 2022 and 2021, the Company entered into a guaranteed general account contract with Empower. This is a group annuity insurance contract with which participants may ordinarily direct permitted withdrawal or transfers of all or a portion of their account balance at Contract Value within reasonable timeframes. Contract Value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees. Contract Value is also often referred to as "Book Value". The contract is effected directly between the plan sponsor (or their trustee) and the issuer. The repayment of principal and interest credited to participants is a financial obligation of the issuer and is fully benefit responsive. Generally, there are not any events that could limit the ability of the plan to transact at Contract Value paid within 90 days or Contract Value paid over time. There are not any events that allow the issuer to terminate the contract and which require the plan sponsor to settle at an amount different than Contract Value paid either within 90 days or over time.

6. Plan Termination

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

7. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated April 29, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Company's third-party administrator, Empower Retirement, LLC, formerly Prudential Retirement Services, has received IRS approval for a prototype plan in order to comply with GUST requirements. The prototype plan was adopted in January 2014.

Coleman World Group, LLC Savings & Protection Plan
Notes to Financial Statements
December 31, 2022 and 2021

8. Information Prepared and Certified by the Trustee

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by Prudential Bank and Trust, FSB and Empower Annuity Insurance Company, trustees:

- Investments and notes receivable from participants as shown on the statements of net assets available for benefits as of December 31, 2022 and 2021;
- Net investment activity and interest income on notes receivable from participants as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2022;
- Investment information included in the footnotes and supplemental schedule of assets (held at end of year) as of December 31, 2022.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

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 those changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Supplemental Schedules

Coleman World Group, LLC Savings & Protection Plan
EIN 63-0419836 Plan 001
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions
December 31, 2022

Participant Contributions Transferred Late to Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Pending Correction in VFCP	
\$ 20,562			\$ 20,562	

Participant
Loan
Repayments
are included



See independent auditor's report.

Coleman World Group, LLC Savings & Protection Plan
EIN 63-0419836 Plan 001
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2022

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	Metropolitan West Total Ret	Mutual Funds	\$ 1,340,553
	Vanguard 500 Index Admiral	Mutual Funds	4,037,499
	Vanguard Equity - Income Adm	Mutual Funds	1,548,470
	Vanguard Explorer Admiral	Mutual Funds	1,526,921
	Vanguard Mid-Cap Index Fund	Mutual Funds	137,946
	Vanguard RE Index Admiral	Mutual Funds	64,201
	Vanguard Small Cap Index Adm	Mutual Funds	193,408
	Vanguard Target Retirement 2020 Inv	Mutual Funds	213,817
	Vanguard Target Retirement 2025 Inv	Mutual Funds	1,072,928
	Vanguard Target Retirement 2030 Inv	Mutual Funds	1,284,229
	Vanguard Target Retirement 2035 Inv	Mutual Funds	818,946
	Vanguard Target Retirement 2040 Inv	Mutual Funds	570,309
	Vanguard Target Retirement 2045 Inv	Mutual Funds	835,113
	Vanguard Target Retirement 2050 Inv	Mutual Funds	691,719
	Vanguard Target Retirement 2055 Inv	Mutual Funds	499,348
	Vanguard Target Retirement 2060 Inv	Mutual Funds	459,575
	Vanguard Target Retirement 2065 Inv	Mutual Funds	51,559
	Vanguard Target Retirement Income Inv	Mutual Funds	227,973
	Vanguard Total Bond Market Index	Mutual Funds	131,395
	Vanguard Total Stock Market Index Fund Admiral Shares	Mutual Funds	100,416
	American Funds Capital World Gr & Inc R6	Mutual Funds	398,447
	American Funds Growth Fund of Amer R6	Mutual Funds	3,569,896
	American Funds New World R6	Mutual Funds	96,471
	JPMorgan International Equity R6	Mutual Funds	2,353,581
	JPMorgan Undiscovered Managers Behavioral Val R6	Mutual Funds	904,664
	BR Strategy Global Bond K	Mutual Funds	7,224
	PGIM High Yeild R6	Mutual Funds	113,168
*	Guaranteed Income Fund	Empower Annuity Insurance Company	3,257,884
*	Maturing through May 2042, 4.25% - 7.25%	Participant Loans	1,549,734
			<u>\$ 28,057,394</u>

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

See independent auditor's report.