

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

Part II	Basic Plan Information —enter all requested information
1a Name of plan DECEUNINCK NORTH AMERICA, INC. 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 03/01/1997
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) DECEUNINCK NORTH AMERICA, INC. 351 NORTH GARVER ROAD MONROE, OH 45050-1233	2b Employer Identification Number (EIN) 58-2209209 2c Plan Sponsor's telephone number 513-539-4444 2d Business code (see instructions) 326100

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

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

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

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 813
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) 706
a(2) Total number of active participants at the end of the plan year		6a(2) 531
b Retired or separated participants receiving benefits		6b 19
c Other retired or separated participants entitled to future benefits.....		6c 231
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 781
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 781
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 774
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 133
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2R 2S 2T 3D 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 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 DECEUNINCK NORTH AMERICA, INC. 401(K) PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 DECEUNINCK NORTH AMERICA, INC.	D Employer Identification Number (EIN) 58-2209209

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 MASSACHUSETTS MUTUAL LIFE INSURANCE 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
04-1590850	65935	780619-01	114	01/01/2022	12/31/2022

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

(a) Total amount of commissions paid	(b) Total amount of fees paid

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** 6501259**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..... **6d**
Specify nature of costs ▶**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 ▶ GROUP ANNUITY CONTRACT**b** Balance at the end of the previous year **7b** 6175627**c** Additions: (1) Contributions deposited during the year **7c(1)** -198134
(2) Dividends and credits **7c(2)** 0
(3) Interest credited during the year **7c(3)** 178904
(4) Transferred from separate account **7c(4)** 2234431
(5) Other (specify below) **7c(5)** 653123

▶ LOAN RE-PAYMENTS, FORFEITURES

(6) Total additions **7c(6)** 2868324**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 9043951**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 2414378
(2) Administration charge made by carrier **7e(2)** 64429
(3) Transferred to separate account **7e(3)** 7037
(4) Other (specify below) **7e(4)** 56848

▶ LOAN DISTRIBUTION(S)

(5) Total deductions **7e(5)** 2542692**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 6501259

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)	0
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)	0
(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)	0
(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.	10b	

Specify nature of costs.

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 DECEUNINCK NORTH AMERICA, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 DECEUNINCK NORTH AMERICA, INC.	D Employer Identification Number (EIN) 58-2209209	

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
CHARLES SCHWAB & CO., INC
94-1737782

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

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--

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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)

MASSACHUSETTS MUTUAL LIFE INSURANCE

04-1490850

(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?
62 64	NONE	99329	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

UBS FINANCIAL SERVICES INC.

13-2638166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	39583	Yes ☐ No ☒

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

EMPOWER ANNUITY INSURANCE COMPANY O

84-0467907

(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?
52 60 62 63 64 67 68 72 71	NONE	3868	Yes ☒ No ☐	Yes ☒ No ☐	85	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
UBS FINANCIAL SERVICES	27	39583

(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.
EMPOWER ANNUITY INSURANCE COMPANY 84-0467907	PLAN RELATED EXPENSES

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
EMPOWER ANNUITY INSURANCE COMPANY	71	85

(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.
CHARLES SCHWAB& CO 94-1737782	PLAN RELATED EXPENSES

(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>DECEUNINCK NORTH AMERICA, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DECEUNINCK NORTH AMERICA, INC.</u>	D Employer Identification Number (EIN) <u>58-2209209</u>	

Part I	Asset and Liability Statement
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.	
Assets	(a) Beginning of Year (b) End of Year
a Total noninterest-bearing cash.....	1a 0 0
b Receivables (less allowance for doubtful accounts):	
(1) Employer contributions.....	1b(1) 1291 1291
(2) Participant contributions.....	1b(2) 8016 8016
(3) Other.....	1b(3) 0 0
c General investments:	
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1) 0 0
(2) U.S. Government securities	1c(2) 0 0
(3) Corporate debt instruments (other than employer securities):	
(A) Preferred	1c(3)(A) 0 0
(B) All other	1c(3)(B) 0 0
(4) Corporate stocks (other than employer securities):	
(A) Preferred	1c(4)(A) 0 0
(B) Common.....	1c(4)(B) 0 0
(5) Partnership/joint venture interests.....	1c(5) 0 0
(6) Real estate (other than employer real property)	1c(6) 0 0
(7) Loans (other than to participants).....	1c(7) 0 0
(8) Participant loans.....	1c(8) 1221142 1291658
(9) Value of interest in common/collective trusts.....	1c(9) 0 0
(10) Value of interest in pooled separate accounts	1c(10)
(11) Value of interest in master trust investment accounts.....	1c(11) 0 0
(12) Value of interest in 103-12 investment entities	1c(12) 0 0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13) 50929179 38490334
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14) 6175627 6501259
(15) Other	1c(15) 311740 187818

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	58646995	46480376

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	1655	1655
k Total liabilities (add all amounts in lines 1g through 1j)	1k	1655	1655

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	58645340	46478721
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Part II Income and Expense Statement

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

Income

a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	1743412	
(B) Participants.....	2a(1)(B)	2412792	
(C) Others (including rollovers).....	2a(1)(C)	94610	
(2) Noncash contributions.....	2a(2)	0	4250814
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	38841	
(F) Other.....	2b(1)(F)	178903	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		217744
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	2465199	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2465199
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-10926781
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-3993024
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	8070583	
(2) To insurance carriers for the provision of benefits	2e(2)	487	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		8071070
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		-147
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	39216	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	63456	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		102672
j Total expenses. Add all expense amounts in column (b) and enter total	2j		8173595
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-12166619
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: DG KRAUSE LLC

(2) EIN: 20-2621108

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		736955

	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 DECEUNINCK NORTH AMERICA, INC. 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 DECEUNINCK NORTH AMERICA, INC.		D Employer Identification Number (EIN) 58-2209209
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 84-1455663 04-1590850		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

Financial Statements and Supplemental Schedules

Deceuninck North America, Inc.

401(k) Plan

*December 31, 2022 and 2021 and for the year ended
December 31, 2022 with Independent Auditor's Report*

Deceuninck North America, Inc.
401(k) Plan

Financial Statements and Supplemental Schedules

December 31, 2022 and 2021 and for the year
ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator and participants of
Deceuninck North America, Inc. 401(k) Plan

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

We have performed audits of the financial statements of Deceuninck North America, Inc. 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related 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 Deceuninck North America, Inc. 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier (or by an entity that such a (qualified institution) agreed to have certify on their behalf) in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from qualified institutions and entities that such qualified institutions have agreed to have certify on their behalf as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the 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 financial statements related to assets held by and certified to by a qualified institution, or an entity that such a qualified institution agreed to have certify on their behalf, agrees to, or is derived from, in all material respects, the information prepared and certified by an institution or an entity on their behalf 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 Deceuninck North America, Inc. 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Key Audit Matters

Key audit matters are those matters that were communicated with those charged with governance and, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements, and in forming our opinion thereon, we do not provide a separate opinion on these matters.

Determining whether delinquent participant contributions detected and reported in prior period audits, in particular 2021, and any that may have occurred during the 2022 plan year have been corrected during the 2022 plan year is considered a key audit matter. This matter is considered a key audit matter because such corrections, whether made or not, impact the appropriateness of the Plan's financial statement disclosures regarding nonexempt transactions and supplemental schedules for the 2022 plan year.

We examined management's and the Plan's contribution records to determine the extent delinquent participant contributions from previous years, in particular 2021, which were material, as well as any delinquent participant contributions originating

during the 2022 plan year had been funded to the Plan's trust, and lost earnings determined and funded to the trust, if any. The financial statement disclosures in Note 8 and the supplemental Schedule of Delinquent Participant Contributions have been appropriately updated for 2022 plan year activity that was examined.

Another key audit matter related to a number of duplicate fundings of weekly payrolls and misclassification of employer safe harbor contributions as employer matching contributions that occurred during the second half of the 2021 plan year, both of which management brought to our attention. An analysis of the timeliness and completeness of participant and employer contributions and loan repayments evidenced the payroll related transactions that were funded twice. Plan related transaction logs provided sources of information as to the extent and nature of the errors made and the manner in which the errors were ultimately corrected. The financial statement disclosures in Note 9 summarize the nature of these transactions.

We examined the Plan's contribution related records and recordkeeper processing of contributions and additional funding during 2021 and corrections undertaken during the 2022 plan year to determine the extent and nature of the errors and reclassifications necessary for financial statement purposes, if any. We also performed testing at the individual participant account level to determine that participant accounts had been appropriately corrected and restored to the position they would have been in had the errors not occurred.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Deceuninck North America, Inc. 401(k) Plan's ability to continue as a going concern for a period one year beyond the date that the accompanying financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with

respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these 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 Deceuninck North America, Inc. 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt the Deceuninck North America, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, 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, Schedule H, line 4a -Schedule of Delinquent Participant Contributions for the year ended December 31, 2022, and Schedule H, line 4i - Schedule of Assets (Held At End of Year) as of December 31, 2022, are presented for the purpose 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 and derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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 schedule that agreed to or is derived from 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 qualified institutions agrees to or is derived from, in all material respects, the information prepared and certified by an institution and an entity on behalf of such an institution that management determined meet the requirements of ERISA Section 103(a)(3)(C).

DS Krause LLC

Indianapolis, Indiana
October 6, 2023

Deceuninck North America, Inc.
401(k) Plan

Statements of Net Assets Available for Benefits

	December 31	
	2022	2021
Assets		
Investments at fair value	\$ 38,678,152	\$ 51,240,919
Investments at contract value	6,501,259	6,175,627
Notes receivable from participants	1,291,658	1,221,142
Contributions receivable from participants	8,016	8,016
Contributions receivable from employer	1,291	1,291
Total assets	46,480,376	58,646,995
Liabilities		
Contributions to be refunded	1,655	1,655
Total liabilities	1,655	1,655
Net assets available for benefits	\$ 46,478,721	\$ 58,645,340

See accompanying notes to financial statements.

Deceuninck North America, Inc.
401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2022

Additions (Subtractions):

Contributions:	
Participants	\$ 2,412,792
Rollovers	94,610
Employer	1,743,412
Total contributions	<u>4,250,814</u>
Net depreciation in fair value of investments	(10,926,781)
Interest income on notes receivable from participants	38,841
Investment income	<u>2,644,102</u>
Total subtractions	<u>(3,993,024)</u>

Deductions:

Benefits paid	(8,070,923)
Administrative expenses	<u>(102,672)</u>
Total deductions	<u>(8,173,595)</u>

Net decrease (12,166,619)

Net assets available for benefits	
at beginning of year	<u>58,645,340</u>
Net assets available for benefits	
at end of year	<u><u>\$ 46,478,721</u></u>

See accompanying notes to financial statements.

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements

December 31, 2022

1. Description of the Plan

The following brief description of the Deceuninck North America, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the Summary Plan Description for more complete information.

General

The Plan is a voluntary defined contribution plan covering substantially all full-time employees of Deceuninck North America, Inc. or its subsidiaries (the Company and Plan Sponsor) who have completed at least 30 days of service and have attained the age of 18. Currently, Deceuninck North America, LLC is the sole subsidiary of Deceuninck North America, Inc. The entry into the Plan is the first day of the month coinciding with or next following the date the eligibility requirements are satisfied. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Plan participants may contribute up to 100 percent of their pretax annual compensation, as defined in the Plan, subject to certain Internal Revenue Code limitations. The Plan has an automatic deferral feature, whereby new employees hired who become eligible participants automatically have 6% of eligible compensation deferred, unless the participants initiates an alternative percentage Salary Reduction Agreement. Roth deferral contributions are permissible under the Plan. The Plan operates as a safe harbor 401(k) plan. Employer contributions to the Plan are made based on a safe harbor formula of 100 percent matching of participant salary deferrals that do not exceed six percent of compensation as defined by the Plan. The Company may also make discretionary matching contributions. No such discretionary contributions were made for the 2022 or 2021 plan years. Additional profit sharing amounts were allowed to be contributed at the discretion of the Company's board of directors, prior to January 1, 2013. To have been eligible to receive a profit sharing allocation a participant must have attained 21 years of age and have completed 6 months of service. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements (continued)

1. Description of the Plan (continued)

Participant Accounts and Investment Options

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contribution, the Company's safe harbor matching contributions, discretionary matching contributions, if any, and Plan earnings, and charged with withdrawals and an allocation of Plan losses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants direct their contributions and Company contributions to any of the investment options offered by the Plan. All amounts in participant accounts are participant-directed.

Vesting

Participants are vested immediately in their contributions and discretionary matching contributions plus actual earnings thereon. Effective January 1, 2019, participants hired after that date are required to have one year of credited service, defined as 1,000 hours of service within a plan year, to be one-year cliff vested in the Employer's safe harbor matching contributions made after that date.

Vesting in the Company's previously available (prior to January 1, 2013) profit sharing contribution portion of their accounts is based on years of continuous service. Generally, a participant becomes 20% vested after completing two years of service as defined in the Plan. Their vested percentage increases 20% per year for years three through five and becomes 100 percent vested after six or more years of credited service.

Notes Receivable from Participants

Participants may only have one loan outstanding from the Plan at a time. Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Loan terms range from one to five years or longer for loans for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at rates commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest is paid ratably through payroll deductions. Under the provisions of the CARES Act, the limit on participant loans made between March 27 and September 22, 2020 was raised to \$100,000 for qualified

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements (continued)

1. Description of the Plan (continued)

Notes Receivable from Participants (continued)

individuals. The Plan also suspended loan repayments due between March 27 and December 31, 2020, at the option of certain qualified individuals.

Payment of Benefits

On termination of service due to death, disability, or retirement, the Plan automatically provides for a lump sum form of payment of the participant's vested interest in his or her account. Alternative forms of benefit payment include substantially equal installment payments or partial withdrawals. For termination of service for other reasons, a participant may elect to receive the value of the vested interest in his or her account as a lump-sum distribution. Vested benefits of \$5,000 or less will be distributed as a single lump-sum payment as soon as practicable following the event entitling distribution. Upon the March 2020 passage of the CARES Act, affected participants of the Plan were allowed to request and make certain coronavirus-related distributions (CRDs), which had to be taken prior to December 31, 2020, and under the provisions, terms and conditions as outlined in the CARES Act.

Forfeited and Unallocated Accounts

At December 31, 2022 and 2021 forfeited non-vested accounts and other unallocated assets totaled approximately \$113,000 and \$38,000, respectively. Forfeitures and other unallocated assets may be used to pay Plan administrative expenses and reduce employer contributions. During 2022, approximately \$15,000 of forfeited non-vested accounts were used to reduce employer contributions. In addition, approximately \$444,650 of employer prefunding of contributions from the 2021 plan year were appropriately allocated to individual participant accounts during 2022.

2. Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The financial statements of the Plan are prepared on the accrual basis of accounting. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Basis of Accounting and Use of Estimates (continued)

assumptions that affect the reported amounts in the financial statements and accompanying notes. Actual results could differ from those estimates.

Investment contracts held by a defined-contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for that portion of net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The plan administrator determines the Plan's valuation policies utilizing information provided by investment advisors, the trustee and insurance company with whom it has an investment contract. See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest, or less any prepaid interest. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the plan document.

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Risks and Uncertainties

The Plan invests in various investment securities, which are reviewed on a quarterly basis by the Plan's investment committee. Investment securities are exposed to various risks such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Expenses of the Plan

Certain expenses of administering the Plan and the related Plan assets are paid by the Company. Participant's accounts are charged fees established by the Plan for certain participant-initiated transactions. Revenue sharing amounts received by the Plan less indirect investment related expenses are netted within net appreciation or depreciation of the fair value of investments.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Subsequent Events

The Plan Administrator has evaluated subsequent events through October 6, 2023, the date the financial statements were available to be issued.

3. Investments

Certain investment and notes receivable from participants information disclosed in the accompanying financial statements and supplemental schedules, including the data in the table below as of December 31, 2022 and 2021, and investment income, net depreciation in fair value of investments, and interest income on notes receivable from participants for the year ended December 31, 2022, including the data in the table below was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements (continued)

3. Investments (continued)

Reliance Trust Company, the trustee of the Plan, as of December 31, 2021 and for the period January 1, 2022 through May 1, 2022. Empower Trust Company, LLC, the trustee of the Plan from May 1, 2022 through and including December 31, 2022, and Great-West Life & Annuity Insurance Company on behalf of Massachusetts Mutual Life Insurance Company pursuant to a power of attorney as of December 31, 2021, and Empower Annuity Insurance Company of America on behalf of Massachusetts Mutual Life Insurance Company pursuant to a power of attorney as of December 31, 2022 and for the year ended December 31, 2022. Effective August 1, 2022, Great-West Life & Annuity Insurance Company was renamed as Empower Annuity Insurance Company of America. See asterisk in below table denoting the name of the entity prior to its renaming.

	December 31	
	2022	2021
Information certified by Reliance Trust Company:		
Mutual funds	N/A	\$50,929,179
Notes receivable from participants	N/A	1,221,142
Self-directed brokerage accounts	N/A	311,740
Investment income – for the year ended	\$116,209	
Interest income on notes receivable from participants – for the year ended	5,495	
Net depreciation in fair value of investments - for the year ended	(6,627,463)	
Information certified by Great-West Life & Annuity Insurance Company* on behalf of MassMutual:		
Guaranteed investment contract (contract value)	N/A	6,175,627
Information certified by Empower Annuity Insurance Company of America on behalf of MassMutual:		
Guaranteed investment contract (contract value)	6,501,259	N/A
Investment income – for the year ended	178,664	

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements (continued)

3. Investments (continued)

Information certified by Empower Trust Company,
LLC:

Mutual funds	38,490,334	N/A
Notes receivable from participants	1,291,658	N/A
Self-directed brokerage accounts	187,818	N/A
Investment income – for the year ended	2,349,229	N/A
Interest income on notes receivable from Participants – for the year ended	33,346	N/A
Net depreciation in fair value of investments for the year ended	(4,299,318)	N/A

4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

Level 2: Inputs 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.

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements (continued)

4. Fair Value Measurements (continued)

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 by the plan administrator for assets measured at fair value. There have been no changes to the methodologies used at December 31, 2022 and 2021.

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Self-directed brokerage accounts. Accounts primarily consist of mutual funds and common stocks that are valued on the basis of readily determinable quoted market prices.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022.

	Level 1	Level 2	Level 3	Total
Mutual funds	\$38,490,334	\$ -	\$ -	\$38,490,334
Self-directed brokerage account	187,818	-	-	187,818
Investments at fair value	\$38,678,152	\$ -	\$ -	\$38,678,152

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements (continued)

4. 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, 2021.

	Level 1	Level 2	Level 3	Total
Mutual funds	\$50,929,179	\$ -	\$ -	\$ 50,929,179
Self-directed brokerage account	311,740	-	-	311,740
Investments at fair value	\$51,240,919	\$ -	\$ -	\$51,240,919

5. Fully Benefit-Responsive Investment Contract with Insurance Company

The Plan has an interest in a fully benefit-responsive guaranteed investment contract with Massachusetts Mutual Life Insurance Company (MassMutual). MassMutual maintains the contributions in a separate investment account named the MassMutual Diversified Bond II Separate Investment Account, which backs the contract. The Plan is credited with earnings based on anticipated market returns on the underlying investments in the separate investment account and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported in the certified investment information provided to the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. Certain events as detailed in the contract (e.g., complete or partial termination of the Plan, a material change in Plan investment fund, or a material change in the operations of the Plan) may limit the Plan from transacting at contract value. The Plan administrator does not believe that the occurrence of any such value events, which would limit the Plan's ability to transact at contract value with participants, is probable.

Any employer originated transfer or distribution including employer level surrender of the contract will be subject to at least a 30-day advance notice.

The Plan's ability to receive amounts due in accordance with the fully benefit-responsive investment contract is dependent on MassMutual's ability to meet its financial obligations.

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements (continued)

5. Fully Benefit-Responsive Investment Contract with Insurance Company (continued)

This ability to meet contractual obligations may be affected by future economic and regulatory developments.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with MassMutual, which cannot be less than zero percent. Such interest rates are reviewed for resetting each quarter. Key factors that could influence future average interest crediting rates are prevailing market interest rates and underlying Diversified Bond II Separate Investment Account investment performance.

6. Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

7. Income Tax Status

The underlying volume submitter profit sharing plan with CODA, that was adopted with the Plan restatement effective January 1, 2016 and used through April 30, 2022, has received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2014 stating that the form of the plan is qualified under Section 401 of the Internal Revenue Code (the Code), and therefore the related trust is tax exempt. In accordance with Revenue Procedure 2011-49, 2011-44 I.R.B. 608 the Company has determined that it is eligible to and has chosen to rely on the referenced IRS volume submitter opinion letter.

Effective May 1, 2022, the Plan was amended and restated using a defined contribution pre-approved plan. The primary objective of the amendment and restatement was to adopt the updated provisions of the underlying plan as offered by the Plan's current recordkeeper and its related entities, as most recently opined on by the IRS. The underlying non-standardized pre-approved profit sharing/money purchase/CODA plan has received an opinion letter from the IRS dated June 30, 2020 stating that the form of the plan is qualified under Section 401 of the Code and therefore the related trust is tax exempt. In accordance with Revenue Procedure (Rev. Proc. 2017-41, 2017-29 I.R.B. 92, the Company has determined that it is eligible to and has chosen to rely on the IRS opinion letter dated June 30, 2020.

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements (continued)

7. Income Tax Status (continued)

Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan Sponsor has indicated that they will be taking steps necessary to correct operational matters that have come to their attention to maintain the qualified status of the Plan.

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

8. Nonexempt Transactions

During the 2021 plan year certain deferral contributions and participant loan repayments totaling \$572,564 were not remitted timely to the Plan. Such amounts represent nonexempt prohibited transactions. All of these transactions remained uncorrected with respect to lost earnings as of December 31, 2022, and approximately \$1,800 of them with respect to principal as well and are reported with their correction status as of December 31, 2022 in the supplemental Schedule of Delinquent Participant Contributions for the plan year ended December 31, 2022, which accompanies these financial statements.

During the 2022 plan year certain deferral and participant loan repayments totaling \$164,391 were not remitted timely to the Plan. Such amounts represent nonexempt prohibited transactions. All of these transactions remained uncorrected with respect to lost earnings as of December 31, 2022, and are reported with their correction status as of December 31, 2022 and are combined with 2021 amounts above as a total of \$736,955 reported in the supplemental Schedule of Delinquent Participant Contributions for the plan year ended December 31, 2022, which accompanies these financial statements.

9. Funding and Other Errors Made during the 2021 Plan Year and Corrections Made

During calendar 2021, between the dates of November 19, 2021 and December 21, 2021, five entire regular weekly payrolls (including participant pre-tax deferral contributions, roth

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements (continued)

9. Funding and Other Errors Made during the 2021 Plan Year and Corrections Made (continued)

deferral contributions, employer safe harbor matching contributions and participant loan repayments) totaling approximately \$495,200 were double funded to the Plan's trust. The errors were not detected until late December 2021. The overfunded amounts were originally applied as contributions by the recordkeeper to increase participant investment holdings, according to participant investment elections and to reduce the balances of notes receivable from participants. Amounts funded for participant loan repayments primarily resulted in an increase in investments and a reduction in notes receivable from participants. As a result of this duplicate funding, the Plan's net assets were approximately \$444,700, plus investment earnings, higher as of December 31, 2021, than they would have otherwise been.

Approximately \$234,200 of employer safe harbor matching contributions during the period with pay dates ranging from September 10, 2021, through November 17, 2021, were incorrectly recorded as employer matching contributions in the Plan's recordkeeping system, which provides participants with information regarding their individual participant accounts. This classification error was corrected on March 8, 2022, was reflected in participants' first quarter of 2022 individual participant account statements and had no effect on the net assets of the Plan reported as of December 31, 2021.

Beginning in early 2022, management of the Plan initiated correction efforts which involved initiating a blackout period on individual participant accounts for the period from January 1, 2022 through March 9, 2022. During the blackout period participants were not allowed to receive distributions from their individual participant accounts. During the blackout period, a determination was made of the amount of duplicate contributions and loan repayments that had been recorded in each participants account. As investment yields had been negative during early 2022, the Plan Sponsor contributed an amount to the Plan of approximately \$58,000 to allow for the duplicate contributions and loan repayments totaling approximately \$495,200 to be transferred to the Plan's forfeiture and unallocated account on March 8, 2022 in the same amounts at which they had been original funded to the Plan during the 2021 plan year. While these amounts temporarily were reflected in individual participant account balances, they represented unallocated assets of the Plan at December 31, 2021. From March 9, 2022 forward, the Plan Sponsor applied the duplicate payment amounts from the forfeiture account to fund some of the employer safe harbor matching contributions for 2022 payrolls.

Deceuninck North America, Inc.
401(k) Plan

Notes to Financial Statements (continued)

9. Funding and Other Errors Made during the 2021 Plan Year and Corrections Made (continued)

For the pay period with a pay date of August 13, 2021, the entire regular weekly payroll was double-funded to the Plan's trust. No restorative measures had been taken as of December 31, 2021. In October of 2022, approximately \$60,000 the then fair value of the contributions originally double-funded was transferred from affected participants' individual accounts into the Plan's unallocated account where the amount remains in the year end balance of the unallocated account as of December 31, 2022.

Supplemental Schedules

Deceuninck North America, Inc. 401(k) Plan

Schedule H, line 4a – Schedule of Delinquent Participant Contributions
Year ended December 31, 2022

EIN#: 58-2209209
Plan #: 001

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 736,955	\$ 736,955	\$ -	\$ -	\$ -

Deceuninck North America, Inc.
401(k) Plan

Schedule H, line 4i–Schedule of Assets (Held At End of Year)

December 31, 2022

EIN #: 58-2209209

Plan #: 001

Identity of Issue, Borrower Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Par or Maturity Value	Current Value
Guaranteed Investment Contract:		
*Massachusetts Mutual Life Insurance Co.	3.10%	\$ 6,501,259
Mutual Funds:		
*MFS Total Return Bond Fund Class R4	103,008 Shares	957,970
*MFS Value Fund Class R3	89,222 Shares	4,216,623
*MassMutual S&P 500 Index Fund Class R5	200,305 Shares	2,623,995
*MassMutual Premier Disciplined Growth Fund Admin	352,550 Shares	2,608,869
*MassMutual U.S. Government Money Market Fund	62,566 Shares	62,566
PIMCO Income Inst Fund	2,948 Shares	30,513
American Funds 2010 Target Date Retirement R4	2,289 Shares	24,695
American Funds 2015 Target Date Retirement R4	3,349 Shares	37,774
American Funds 2020 Target Date Retirement R4	81,529 Shares	991,397
American Funds 2025 Target Date Retirement R4	201,909 Shares	2,713,659
American Funds 2030 Target Date Retirement R4	176,194 Shares	2,554,810
American Funds 2035 Target Date Retirement R4	196,256 Shares	3,028,224
American Funds 2040 Target Date Retirement R4	54,890 Shares	871,648
American Funds 2045 Target Date Retirement R4	66,680 Shares	1,078,889
American Funds 2050 Target Date Retirement R4	69,659 Shares	1,100,619
American Funds 2055 Target Date Retirement R4	61,167 Shares	1,206,207
American Funds 2060 Target Date Retirement R4	116,383 Shares	1,558,365
Cohen & Steers Real Estate Securities I	4,262 Shares	64,608
Vanguard Mid-Cap Value Index Admiral	4,111 Shares	288,115
Victory Trivalent International Small Cap Y	1,583 Shares	20,162
*Empower S&P Mid Cap 400 Index Inst Fund	194,814 Shares	1,500,072
*MassMutual Mid Cap Growth Service	54,269 Shares	884,579
* Empower S&P Small Cap 600 Index Inst	6,044 Shares	36,749
Vanguard Small-Cap Value Index Admiral Fund	9,465 Shares	645,986
Invesco Discovery Fund Class Y	7,578 Shares	668,864
American Funds EuroPacific Growth Fund Class R4	9,504 Shares	454,771
American Funds New Perspective Fund Class R4	32,371 Shares	1,504,929
American Funds Balanced Fund Class R4	235,273 Shares	6,754,676
		38,490,334
Participant-Directed Brokerage Accounts		187,818
Participant Loans		
	Loans to Participants, \$1,291,735 principal amount, less prepaid interest of \$77, various maturity dates to June 2029 and interest rates ranging from 3.25% to 7.00%	1,291,658
		\$ 46,471,069

Note: Cost data is not required to be presented for participant-directed investments.

* Indicates party-in-interest to the Plan.

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IRDATX			24,897.96	24,694.67
IRDBTX			38,123.07	37,773.74
IRDCTX			1,001,120.17	991,396.58
IRDDTX			2,742,205.70	2,713,659.48
IRDETX			2,596,685.01	2,554,809.90
IRDFTX			3,107,746.18	3,028,223.68
IRDGTX			903,946.35	871,648.05
IRDHTX			1,122,180.05	1,078,889.22
IRDITX			1,148,065.88	1,100,619.33
IRDKTX			1,616,223.08	1,558,365.19
IRDJTX			1,257,657.60	1,206,206.83
IREREX			428,608.30	454,771.10
IRNPEX			1,521,639.61	1,504,929.39
IRMSYX			18,781.90	20,161.62
ICSDIX			66,014.15	64,607.84
IMXERX			40,891.76	36,748.80
IODIYX			710,375.05	668,864.17
IVSIAX			653,175.69	645,986.39
IMXNZX			1,611,652.77	1,500,071.58
IMEFYX			999,918.58	884,578.86
IVMVAX			286,783.89	288,114.98
IMPGLX			2,872,626.73	2,608,868.61
IMEIHX			4,349,008.94	4,216,622.72
IMIEZX			3,306,536.95	2,623,994.55
IRLBEX			6,652,294.54	6,754,675.63
IMRBIX			941,098.22	957,970.50
IPIMIX			30,351.39	30,513.34
ISDBSCH			187,699.40	187,699.40
ISDBSCR			119.09	119.09
ISGVTQ0		3.100	6,414,762.48	6,450,528.62
			46,651,190.49	45,066,113.86
PARTICIPANT LOANS	VARIOUS	3.250-8.250	1,291,735.14	1,291,657.68
FORFEITURES			113,058.06	113,297.34

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
LEGEND				
INVESTMENT OPTION:				
IRDATX	American Funds 2010 Trgt Date Retire R4		IRDBTX	American Funds 2015 Trgt Date Retire R4
IRDCTX	American Funds 2020 Trgt Date Retire R4		IRDDTX	American Funds 2025 Trgt Date Retire R4
IRDETX	American Funds 2030 Trgt Date Retire R4		IRDFTX	American Funds 2035 Trgt Date Retire R4
IRDGTX	American Funds 2040 Trgt Date Retire R4		IRDHTX	American Funds 2045 Trgt Date Retire R4
IRDITX	American Funds 2050 Trgt Date Retire R4		IRDKTX	American Funds 2060 Trgt Date Retire R4
IRDJTX	American Funds 2055 Trgt Date Retire R4		IREREX	American Funds EuroPacific Gr R4
IRNPEX	American Funds New Perspective R4		IMYSIX	Victory Trivalent Int Small-Cap Y
ICSDIX	Cohen & Steers Real Estate Securities I		IMXERX	Empower S&P Small Cap 600 Index Inst
IODIYX	Invesco Discovery Y		IVSIAX	Vanguard Small Cap Value Index Admiral
IMXNZX	Empower S&P Mid Cap 400 Index Inst		IMEFYX	MassMutual Mid Cap Growth Service
IVMVAX	Vanguard Mid-Cap Value Index Admiral		IMPGLX	MassMutual Disciplined Gr Adm
IMEIHX	MFS Value R3		IMIEZX	MM S&P 500(R) Index R5
IRLBEX	American Funds American Balanced R4		IMRBUX	MFS Total Return Bond R4
IPIMIX	PIMCO Income Instl		ISDBSCH	Schwab SDB
ISBSCR	Schwab SDB Roth		ISGVTO0	SAGIC Diversified Bond II

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