

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2022</p> <hr/> <p>This Form is Open to Public Inspection</p>
---	---	--

Part I Annual Report Identification Information	
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
<p>A This return/report is for:</p> <p><input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</p> <p><input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) ____</p> <p>B This return/report is:</p> <p><input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report</p> <p><input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)</p> <p>C If the plan is a collectively-bargained plan, check here. ▶ <input type="checkbox"/></p> <p>D Check box if filing under:</p> <p><input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program</p> <p><input type="checkbox"/> special extension (enter description)</p> <p>E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ <input type="checkbox"/></p>	

Part II Basic Plan Information —enter all requested information	
<p>1a Name of plan <u>ENTRUST GLOBAL GROUP RETIREMENT PLAN</u></p> <p>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) <u>ENTRUST GLOBAL GROUP LLC</u></p> <p><u>2222 SEDWICK ROAD</u> <u>DURHAM, NC 27713</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>002</u></p> <p>1c Effective date of plan <u>05/01/1995</u></p> <p>2b Employer Identification Number (EIN) <u>81-5463484</u></p> <p>2c Plan Sponsor's telephone number <u>855-777-2325</u></p> <p>2d Business code (see instructions) <u>451120</u></p>

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	MEGAN CARSON
	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 <input checked="" type="checkbox"/> 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:		4b EIN 62-1462067
a Sponsor's name SOUTHERN HOBBY SUPPLY, INC.		4d PN 002
c Plan Name SOUTHERN HOBBY SUPPLY, INC. 401(K) PROFIT SHARING PLAN & TRUST		
5 Total number of participants at the beginning of the plan year	5	407
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)	383
a(2) Total number of active participants at the end of the plan year	6a(2)	519
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	74
d Subtotal. Add lines 6a(2), 6b, and 6c.....	6d	593
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e	0
f Total. Add lines 6d and 6e.....	6f	593
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	437
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	100
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 2S 2T 3B 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)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> 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)

<p>a Pension Schedules</p> <p>(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p>	<p>b General Schedules</p> <p>(1) <input checked="" type="checkbox"/> H (Financial Information)</p> <p>(2) <input type="checkbox"/> I (Financial Information – Small Plan)</p> <p>(3) <input checked="" type="checkbox"/> 1 A (Insurance Information)</p> <p>(4) <input checked="" type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input type="checkbox"/> D (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> G (Financial Transaction Schedules)</p>
--	---

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

For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **12/31/2022**

A Name of plan ENTRUST GLOBAL GROUP RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 ENTRUST GLOBAL GROUP LLC	D Employer Identification Number (EIN) 81-5463484

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

1 Coverage Information:

(a) Name of insurance carrier
EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA

(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
58-1575035	68322	286347-01	18	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	300737
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year	7b	144921
----------	---	-----------	--------

c Additions: (1) Contributions deposited during the year	7c(1)	177927	
	7c(2)	0	
	7c(3)	3045	
	7c(4)	236477	
	7c(5)	4699	

▶ LOAN PAYMENTS

(6) Total additions.....	7c(6)	422148
--------------------------	--------------	--------

d Total of balance and additions (add lines 7b and 7c(6)).....	7d	567069
--	-----------	--------

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	17331	
(2) Administration charge made by carrier.....	7e(2)	16786	
(3) Transferred to separate account.....	7e(3)	232215	
(4) Other (specify below)	7e(4)		

(5) Total deductions.....	7e(5)	266332
---------------------------	--------------	--------

f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	300737
--	-----------	--------

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 <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	
10	Nonexperience-rated contracts:			
a	Total premiums or subscription charges paid to carrier		10a	
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.		10b	

Part IV Provision of Information

- 11** Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No
- 12** If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
--	--	---

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>ENTRUST GLOBAL GROUP RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ENTRUST GLOBAL GROUP LLC</u>	D Employer Identification Number (EIN) <u>81-5463484</u>	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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)

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	79197	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

ALPHA CAPITAL MANAGEMENT GROUP LLC

6465 GREENWOOD PLAZA BLVD
STE 625
CENTENNIAL, CO 80111

(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	INVESTMENT ADVISOR	21183	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

MULLINS CLEMMONS & MAYES PLLC

340 SEVEN SPRINGS WY STE 720
BRENTWOOD, TN 37027

(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?
10	AUDITOR	14500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 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 ENTRUST GLOBAL GROUP RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 ENTRUST GLOBAL GROUP LLC	D Employer Identification Number (EIN) 81-5463484	

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	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)	103257	207253
(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)	5893099	9666417
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	144953	300737
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	6141309	10174407
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	6141309	10174407

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	542349	
(B) Participants.....	2a(1)(B)	1587438	
(C) Others (including rollovers).....	2a(1)(C)	574378	
(2) Noncash contributions.....	2a(2)	0	2704165
(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)	7180	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		7180
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	353901
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	353901	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		
(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)		-2151935
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		913311
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	564038	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		564038
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	57694	
(3) Investment advisory and management fees	2i(3)	35683	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		93377
j Total expenses. Add all expense amounts in column (b) and enter total	2j		657415
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		255896
l Transfers of assets:			
(1) To this plan	2l(1)		4548742
(2) From this plan.....	2l(2)		771540

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: WILLIAMS OVERMAN PIERCE, LLP

(2) EIN: 56-1031342

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		86388

		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?.....	4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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.).....	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....	4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	4m	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	4n	X		

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
HEALTHCARE LEADERS GROUP 401(K) PLAN	81-0779195	001

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
--	---	---

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>ENTRUST GLOBAL GROUP RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ENTRUST GLOBAL GROUP LLC</u>	D Employer Identification Number (EIN) <u>81-5463484</u>	

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1	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): 20-3691658

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

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
b The corresponding number for the second preceding plan year.....	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment

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

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

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

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

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

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

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

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

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

Yes.

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

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

No. Other. Provide explanation _____

ENTRUST GLOBAL GROUP RETIREMENT PLAN

FINANCIAL STATEMENTS

Years Ended December 31, 2022 and 2021



Williams Overman Pierce, LLP
—CPAs • Advisors—

ENTRUST GLOBAL GROUP RETIREMENT PLAN

TABLE OF CONTENTS

	<u>Pages</u>
Independent Auditors' Report	1
Financial Statements:	
Statements of Net Assets Available for Benefits	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7
Supplementary Information:	
Schedule of Assets (Held at Year End), Form 5500 - Schedule H, Line 4i	17
Schedule of Delinquent Participant Contributions, Form 5500 - Schedule H, Line 4a	19



INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of the
Entrust Global Group Retirement Plan

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

We have performed an audit of the accompanying financial statements of Entrust Global Group Retirement Plan, formerly known as Southern Hobby Supply, Inc. 401(k) Profit Sharing Plan & Trust, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2022, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of December 31, 2022, 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 audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section—

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



Basis for Opinion on the Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Entrust Global Group Retirement Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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.

Prior Period Financial Statements

The financial statements of Entrust Global Group Retirement Plan, formerly known as Southern Hobby Supply, Inc. 401(k) Profit Sharing Plan & Trust, as of December 31, 2021, were audited by other auditors whose report dated April 17, 2023, expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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



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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of 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 Entrust Global Group Retirement Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Entrust Global Group Retirement Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matters

2022 Supplemental Schedules Required by ERISA

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



included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Williams Overman Pierce, LLP

Raleigh, North Carolina
October 12, 2023

ENTRUST GLOBAL GROUP RETIREMENT PLAN
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
 December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS:</u>		
Investments, at fair value	\$ <u>9,967,154</u>	\$ <u>6,038,052</u>
	<u>9,967,154</u>	<u>6,038,052</u>
Receivables:		
Notes receivable from participants	<u>207,253</u>	<u>103,257</u>
	<u>10,174,407</u>	<u>6,141,309</u>
<u>LIABILITIES:</u>		
Excess contributions payable	<u>21,305</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	\$ <u><u>10,153,102</u></u>	\$ <u><u>6,141,309</u></u>

See accompanying notes to financial statements.

ENTRUST GLOBAL GROUP RETIREMENT PLAN
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 For the Years Ended December 31, 2022 and 2021

6

	<u>2022</u>	<u>2021</u>
<u>ADDITIONS:</u>		
Additions to net assets attributed to:		
Investment income:		
Net (depreciation) appreciation in fair value	\$ (2,151,935)	\$ 394,165
Interest and dividends	<u>353,901</u>	<u>519,407</u>
	<u>(1,798,034)</u>	<u>913,572</u>
Interest earned on notes receivable from participants	<u>7,180</u>	<u>5,874</u>
Contributions:		
Employer	542,349	190,590
Participant	1,566,133	482,272
Rollovers	<u>574,378</u>	<u>5,159</u>
	<u>2,682,860</u>	<u>678,021</u>
Total additions	<u>892,006</u>	<u>1,597,467</u>
<u>DEDUCTIONS:</u>		
Deductions from net assets attributed to:		
Benefits paid to participants	564,038	758,456
Administrative expenses	<u>93,377</u>	<u>40,055</u>
Total deductions	<u>657,415</u>	<u>798,511</u>
Net increase in net assets available for benefits	234,591	798,956
Transfers into Plan	4,548,742	-
Transfers from Plan	(771,540)	-
<u>NET ASSETS AVAILABLE FOR BENEFITS:</u>		
Beginning of year	<u>6,141,309</u>	<u>5,342,353</u>
End of year	<u>\$ 10,153,102</u>	<u>\$ 6,141,309</u>

See accompanying notes to financial statements.

ENTRUST GLOBAL GROUP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN:

The following description of the Entrust Global Group Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General. The Plan is a defined contribution plan which was adopted to provide retirement benefits for eligible employees of Entrust Global Group, LLC (the "Plan Sponsor") and the participating employers of the Plan. The Plan is intended to qualify as a salary reduction plan under Section 401(k) and as a qualified defined contributions plan under Section 401(a) of the Internal Revenue Code ("IRC"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Plan was originally effective May 1, 1995 and has been revised periodically to modify certain plan provisions and comply with changes in applicable tax regulations.

Effective January 1, 2022, the Plan was formally amended to (1) modify the Plan name to Entrust Global Group Retirement Plan from Southern Hobby Supply, Inc. 401(k) Profit Sharing Plan & Trust; (2) modify participant eligibility to immediately upon date of hire and have attained age of 18 from completing one year of service and have attained age of 21; (3) modify the Plan Sponsor to Entrust Global Group, LLC from Southern Hobby Distribution, LLC; (4) and modify entry dates to monthly from first day of each plan year quarter.

Prior to January 1, 2022, Southern Hobby Supply, Inc. was the only participating employer. Effective January 1, 2022, the Plan was amended to include Beckett Authentication Services, LLC, Beckett Collectibles, Inc., CBCS Operations, LLC, ECL Group, LLC, EG Media Investments, LLC, Practice Builders, Alta Billing, LLC and Entrust Global Group, LLC as participating employers. These participating employers are collectively referred to as "the Company," "the Employer," or "Participating Employers." EG Media Investments, LLC stopped participating in the Plan during 2022. See Note 8 for additional discussion of EG Media Investments, LLC's participation in the Plan.

Eligibility. Effective January 1, 2022, participants become eligible to participate in the Plan and to receive the employer matching contributions immediately upon hire date and obtaining at least 18 years of age.

Contributions. Each year, participants may contribute up to 100% of pretax annual compensation, as defined by the Plan, not to exceed the statutory maximum. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions in excess of their regular elective contributions, up to a maximum of \$6,500 for 2022.

ENTRUST GLOBAL GROUP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

Eligible wages include regular wages, overtime and bonuses. The maximum contribution amount is adjusted for inflation, as announced by the United States Secretary of the Treasury. Participant contributions to the Plan are made by means of payroll deductions during each regular payroll period. A participant may make rollover contributions directly from certain other qualified plans or from certain qualified special individual retirement accounts.

The Plan allows for the Company to make discretionary match contributions on eligible participant elective deferrals not to exceed 6% of the participant's compensation. During 2022, Southern Hobby Distribution, LLC made matching contributions on deferrals equal to 50% of the participant's elective deferrals up to 6% and all other participating employers made matching contributions on deferrals equal to 50% of the participant's elective deferrals up to 3% of the participant's compensation. During 2021, Southern Hobby Supply, Inc. made matching contributions on deferrals equal to 50% of the participant's elective deferrals up to 6% of the participant's compensation. The Company may also, at their discretion, contribute an additional profit-sharing contribution, which is allocated based on a participant's annual compensation compared to total compensation for all participants who are employed on the last day of the year, or who have completed 500 hours of service or whose termination was due to retirement, death, or disability. Participants may direct contributions into various investment funds through Empower Retirement, the Custodian of the Plan.

Automatic Deferral Election. The Plan has an automatic enrollment feature established for all employees eligible to participate in the Plan. Under this feature, employees are automatically enrolled in the Plan and 3% of their eligible Plan compensation, as defined by the Plan document, is contributed to the Plan. Employees have the option to opt out of the automatic enrollment.

Participant Accounts. Each participant's account is credited with the participant's contribution and the Company's matching contributions, as well as allocations of the Company's profit-sharing contribution and Plan earnings. Participants' accounts shall be reduced by any payments made from such accounts and their applicable share of any Plan losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options. Upon enrollment in the Plan, a participant directs the investment of his or her contributions and the Company's contributions into available investment choices. Participants may change their investment choices daily.

ENTRUST GLOBAL GROUP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

Vesting. Participants are immediately vested in their deferrals upon their effective date of participation in the Plan. Employer discretionary matching and profit sharing contributions vest at a rate of 33% per year beginning upon one year of employment. Employer contributions are fully vested after the completion of three years of service. Participants whose employment commencement date is prior to January 1, 2022 are subject to a six year vesting schedule at 20% per year beginning in year two of employment.

Notes Receivable from Participants. Participants may borrow from their fund accounts a minimum of \$1,000 up to maximum equal to the lesser of \$50,000 or 50% of their vested account balance. All payments of principal and interest will be credited to the participant's account. Loan terms may not exceed five years unless the loan is used to purchase a primary residence, in which case the Plan Administrator may permit a longer term. The notes are collateralized by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan Administrator. The effective annual interest rate on the participant loans ranged from 4.25% to 8.00% and 4.25% to 6.50% for the years ended December 31, 2022 and 2021, respectively. Principal and interest are paid no less frequently than monthly.

Forfeited Accounts. Benefit payments to terminated employees partially vested in the Plan include their vested portion of employer contributions. The nonvested portion of terminated participants' account balances is used to offset various administrative and professional expenses and reduce future employer contributions. At December 31, 2022 and 2021, the Plan's forfeiture balance was \$21,526 and \$32,720, respectively. During the year ended December 31, 2022, \$14,800 was used to offset expenses. During the year ended December 31, 2021, there were no forfeitures used to offset expenses and employer contributions.

Payment of Benefits. Participants are eligible for payment of vested benefits upon retirement (age 65), death, permanent disability or termination of employment. Payments may be in the form of a lump-sum distribution of the entire vested balance or single sum distribution of a portion of the vested balance.

Active employees may make withdrawals of all or a portion of their account balances subject to certain withdrawal and contribution suspension rules as defined by the Plan. Withdrawals from the accounts are not allowed for participants who are less than 59 ½ years of age, except under certain safe harbor hardship withdrawal provisions. Participants may withdraw all or a portion of their account values under a specified hardship withdrawal, as defined by the Plan.

ENTRUST GLOBAL GROUP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

Plan Termination. The Plan Sponsor expects the Plan to continue indefinitely. However, the Plan Sponsor retains the right under the Plan to discontinue their contributions at any time and to terminate the Plan. These balances would continue to be held in custody by the applicable trustee until all vested Plan benefits were distributed to the participants.

Administrative Expenses. Administrative expenses of the Plan are paid by the Plan as provided in the Plan Document.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting. The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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

Notes Receivable from Participants. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable are reclassified as distributions based upon the terms of the Plan Document.

Investment Valuation and Income Recognition. Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. 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. Net (depreciation) appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits. Benefit payments to participants are recorded when paid.

Income Taxes. The Internal Revenue Service ("IRS") has determined and informed the Plan Sponsor by a letter dated November 14, 2022, that the volume submitter profit sharing plan with cash or deferred arrangement ("CODA") is designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator and third-party administrator believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

ENTRUST GLOBAL GROUP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

The Plan is a qualified plan as described in Section 401(a) of the IRC and is therefore exempt from federal and state income taxes. Income generated by activities that would be considered unrelated to the Plan's mission would be subject to tax which, if incurred, would be recognized as a current expense. No such tax has been recognized for the years ended December 31, 2022 and 2021.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022, there were no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

The Plan files annual returns in the U.S. federal jurisdiction. The statute of limitations for returns filed within this jurisdiction is generally three years after the return is due or filed, whichever is later. As of December 31, 2022, the Plan's annual returns for their 2019 through 2021 tax years remain subject to examination by tax authorities.

3. INFORMATION PREPARED AND CERTIFIED BY THE CUSTODIAN:

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the custodian.

	<u>2022</u>	<u>2021</u>
Investments, at fair value	\$ 9,967,154	\$ 6,038,052
Notes receivable from participants	\$ 207,253	\$ 103,257
Net (depreciation) appreciation in fair value	\$ (2,151,935)	\$ 394,165
Interest and dividends	\$ 353,901	\$ 519,407
Interest earned on notes receivable from participants	\$ 7,180	\$ 5,874

4. FAIR VALUE MEASUREMENTS:

Financial Accounting Standards Board ("FASB") Accounting Standards Codification 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

ENTRUST GLOBAL GROUP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

The three levels of the fair value hierarchy are described as follows:

Level 1 Fair Value Measurements:

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 Fair Value Measurements:

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 Fair Value Measurements:

Fair values are based on inputs other than quoted prices included within Level 1 that are unobservable and significant to the fair value measurements.

The asset'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.

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

Mutual funds: 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 U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Fixed annuities: Values reported daily based on the valuation method disclosed in the annuity contract, as calculated by the annuity provider.

ENTRUST GLOBAL GROUP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

The preceding method 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 method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The financial information below was certified as complete and accurate by Empower Trust Company for the period January 1, 2022 through December 31, 2022, Great-West Trust Company for the period February 12, 2021 through December 31, 2021, and SunTrust for the period January 1, 2021 through February 12, 2021.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2022 and 2021:

	<u>Fair Value Measurements Using:</u>			
	<u>Fair Value</u>	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>December 31, 2022:</u>				
Mutual funds	\$ 9,666,417	\$ 9,666,417	\$ -	\$ -
Fixed annuities	<u>300,737</u>	<u>-</u>	<u>300,737</u>	<u>-</u>
	<u>\$ 9,967,154</u>	<u>\$ 9,666,417</u>	<u>\$ 300,737</u>	<u>\$ 0</u>
<u>December 31, 2021:</u>				
Mutual funds	\$ 5,925,819	\$ 5,925,819	\$ -	\$ -
Fixed annuities	<u>112,233</u>	<u>-</u>	<u>112,233</u>	<u>-</u>
	<u>\$ 6,038,052</u>	<u>\$ 5,925,819</u>	<u>\$ 112,233</u>	<u>\$ 0</u>

Gains and losses (realized and unrealized) included in the accompanying statements of changes in net assets available for benefits for the years ended December 31, 2022 and 2021, are reported in net (depreciation) appreciation in fair value of investments.

ENTRUST GLOBAL GROUP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

5. EXCESS CONTRIBUTIONS:

The amount required to satisfy the relevant nondiscrimination provisions of the Plan as a result of excess contributions are included in the Plan's statements of net assets available for benefits as excess contributions payable. As of December 31, 2022, excess contributions payable totaled \$21,305. As of December 31, 2021, there were no excess contributions payable.

6. PARTY-IN-INTEREST TRANSACTIONS:

Certain Plan investments are managed by Empower Retirement, the Custodian as defined by the Plan. Therefore, Empower Retirement is considered a party-in-interest.

Fees were paid during the year for administrative, recordkeeping, and other professional services to parties-in-interest and were based on customary and reasonable rates for such services. Fees for such services amounted to \$93,377 and \$40,055 for the years ended December 31, 2022 and 2021, respectively. The Company provides certain accounting and administrative services to the Plan for which no fees are charged. The Company pays any other fees related to the Plan's operations.

Certain participants of the Plan have outstanding loans (notes receivable from participants) totaling \$207,253 and \$103,257 as of December 31, 2022 and 2021, respectively. These loans are considered party-in-interest transactions.

7. PLAN TERMINATION:

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

8. NON-EXEMPT PARTY-IN-INTEREST TRANSACTIONS:

Prior to January 1, 2022, Southern Hobby Supply, Inc. reported unintentional delays by the Company in remitting contributions to the Custodian in the amount of \$86,388. These delinquent contributions constitute prohibited transactions. The Company is in the process of calculating lost earnings to be remitted to the affected participants' accounts.

During 2022, EG Media Investments, LLC signed a participation agreement and began participating in a separate defined contribution plan while remaining a participating employer of the Plan. Management is determining the impact, if any, to the Plan. Total contributions made to a separate defined contribution plan during 2022 were \$12,555.

ENTRUST GLOBAL GROUP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

9. RISKS AND UNCERTAINTIES:

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

10. PLAN MERGER AND SPINOFF:

Effective April 1, 2022, a separate plan, Eli Research, LLC 401(k) Profit Sharing Plan and Trust, was partially merged into the Entrust Global Group Retirement Plan. As a result, assets of \$4,548,742 were transferred into the Plan.

Effective December 30, 2022, the Plan was amended resulting in two participating employers being removed from the Plan through a transfer into a separate plan. As a result, assets of \$771,540 were transferred out of the Plan.

11. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits per the accompanying financial statements to Form 5500:

	<u>2022</u>	<u>2021</u>
Net assets available for benefits per the financial statements	\$ 10,153,102	\$ 6,141,309
Excess contributions payable	<u>21,305</u>	<u>-</u>
Net assets available for benefits per Form 5500	<u>\$ 10,174,407</u>	<u>\$ 6,141,309</u>

The following is a reconciliation of the net increase in net assets available for benefits per the accompanying financial statements to Form 5500:

	<u>2022</u>	<u>2021</u>
Net increase in net assets available for benefits per the financial statements	\$ 234,591	\$ 798,956
Participant contributions	<u>21,305</u>	<u>-</u>
Net increase in net assets available for benefits per Form 5500	<u>\$ 255,896</u>	<u>\$ 798,956</u>

ENTRUST GLOBAL GROUP RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

12. SUBSEQUENT EVENTS:

The Plan has evaluated subsequent events through October 12, 2023, the date which the financial statements were available to be issued.

Effective January 1, 2023, the Plan was formally amended to (1) include AT Distribution, LLC to the Plan as a participating employer in addition to Beckett Authentication Services, LLC, Beckett Collectibles, Inc., CBCS Operations, LLC, ECL Group, LLC, EG Media Investments, LLC, Practice Builders, Alta Billing, LLC, Southern Hobby Distribution, LLC, and Entrust Global Group, LLC; (2) modify the Plan name to BKT-SHD Employee Savings and Retirement Plan from Entrust Global Group Retirement Plan; and (3) modify the Plan Sponsor to Beckett Collectibles Holdings, LLC from Entrust Global Group LLC.

Prior to August 1, 2023, the Plan did not have an annual automatic deferral percentage increase. Effective August 1, 2023, the Plan was amended to increase the automatic deferral percentage by 1% annually until the maximum deferral percentage is reached.

No additional significant subsequent events have been identified by management.

SUPPLEMENTARY INFORMATION

ENTRUST GLOBAL GROUP RETIREMENT PLAN
 SUPPLEMENTAL SCHEDULE
 SCHEDULE OF ASSETS (HELD AT YEAR END), FORM 5500 - SCHEDULE H, Line 4i

EIN 81-5463484
 PLAN NUMBER 002
 PLAN YEAR 01/01/2022 TO 12/31/2022

(a)	(b) Identity of issuer borrower, lessor or similar party	(c) Description of Investment including maturity date, rate of interest, collateral, par or maturity date	(d) Cost	(e) Current Value
	BlackRock	HEALTH SCIENCES OPPS K Mutual Fund		\$ 33,100
	BlackRock	INFLATION PRTE BD BLACKROCK K Mutual Fund		23,126
	Columbia Seligman	TECH & INFORMATION I3 Mutual Fund		35,709
	Delaware Ivy	MID CAP GROWTH R6 Mutual Fund		80,170
	DFA	COMMODITY STRATEGY I Mutual Fund		46,351
	DFA	GLOBAL REAL ESTATE SECURITIES Mutual Fund		44,175
	DFA	LARGE CAP INTERNATIONAL I Mutual Fund		193,828
	DFA	US TARGETED VALUE I Mutual Fund		21,402
	Dodge & Cox	INCOME FUND - I Mutual Fund		6,234
	Fidelity	INTERNATIONAL INDEX Mutual Fund		16,037
	Fidelity	MID CAP INDEX Mutual Fund		264,073
	Fidelity	SMALL CAP INDEX Mutual Fund		136,009
	Invesco	DEVELOPING MARKETS R6 Mutual Fund		27,511
	Invesco	DISCOVERY R6 Mutual Fund		31,494
	JHancock	INTERNATIONAL GROWTH R6 Mutual Fund		61,178
	JPMorgan	US EQUITY R6 Mutual Fund		253,640
	Lord Abbett	HIGH YIELD R6 Mutual Fund		44,703
	MFS	MID CAP VALUE R6 Mutual Fund		394,018
	Pear Tree	POLARIS FOREIGN VALUE R6 Mutual Fund		102,296
	PGIM	US REAL ESTATE R6 Mutual Fund		190,937
	T. Rowe	PRICE BLUE CHIP GROWTH 1 Mutual Fund		836,778
	Vanguard	500 INDEX FUND - ADMIRAL Mutual Fund		970,841
	Vanguard	EMERGING MKTS STOCK IDX ADM Mutual Fund		8,172
	Vanguard	EQUITY-INCOME ADM Mutual Fund		567,442
	Vanguard	TARGET RETIREMENT 2020 INV Mutual Fund		102,064
	Vanguard	TARGET RETIREMENT 2025 INV Mutual Fund		272,791
	Vanguard	TARGET RETIREMENT 2030 INV Mutual Fund		325,528
	Vanguard	TARGET RETIREMENT 2035 INV Mutual Fund		949,337
	Vanguard	TARGET RETIREMENT 2040 INV Mutual Fund		729,203
	Vanguard	TARGET RETIREMENT 2045 INV Mutual Fund		1,177,282

ENTRUST GLOBAL GROUP RETIREMENT PLAN
 SUPPLEMENTAL SCHEDULE
 SCHEDULE OF ASSETS (HELD AT YEAR END), FORM 5500 - SCHEDULE H, Line 4i (continued)

EIN 81-5463484
 PLAN NUMBER 002
 PLAN YEAR 01/01/2022 TO 12/31/2022

	Vanguard	TARGET RETIREMENT 2050 INV Mutual Fund		381,749
	Vanguard	TARGET RETIREMENT 2055 INV Mutual Fund		571,209
	Vanguard	TARGET RETIREMENT 2060 INV Mutual Fund		236,584
	Vanguard	TARGET RETIREMENT INCOME INV Mutual Fund		412,938
	Vanguard	TOTAL BOND MARKET INDEX ADMIRAL Mutual Fund		116,411
	Western Asset	CORE BOND IS Mutual Fund		2,097
*	Empower	EI FIXED ACCOUNT - SERIES CLASS II Guaranteed Interest Account		300,737
*	Participant Loans	Rates ranging from 4.25% to 8.00%	\$ 0	207,253

\$ 10,174,407

* Party-in-interest

ENTRUST GLOBAL GROUP RETIREMENT PLAN
 SUPPLEMENTAL SCHEDULE
 SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS, FORM 5500 - SCHEDULE H, LINE 4a

EIN 81-5463484
 PLAN NUMBER 002
 PLAN YEAR 01/01/2022 TO 12/31/2022

Participant Contributions Transferred Late to Plan (Participant loan repayments are included)	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VCP	Contributions Pending Correction in VCP	
\$ 86,388	\$ 86,388	\$	\$	\$

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Entrust Global Group Retirement Plan
01-JAN-22 to 31-DEC-22

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IVTINX			459,787.09	412,938.00
IVTWNX			117,645.19	102,063.82
IVTTVX			311,484.95	272,790.71
IVTHRX			351,691.45	325,528.30
IVTTHX			1,045,183.90	949,336.50
IVFORX			839,324.40	729,202.52
IVTIVX			1,277,166.04	1,177,283.60
IVFIEX			417,212.88	381,749.12
IVFFVX			616,179.32	571,208.86
IVTTSX			247,675.84	236,584.46
IDFALX			210,776.32	193,828.09
IFSPSX			17,244.50	16,036.75
IJIGTX			85,563.32	61,177.99
IODVIX			38,852.66	27,510.80
IQFVRX			118,576.90	102,295.78
IVEMAX			9,352.12	8,171.65
ISHSKX			32,437.58	33,100.40
ICCOYX			48,202.62	35,709.49
IDCMSX			50,333.37	46,351.47
IDFGEX			56,613.18	44,174.52
IPJEXX			210,697.00	190,936.83
IDFFVX			22,701.43	21,402.18
IFSSNX			160,046.14	136,008.91
IODIIX			30,598.37	31,493.59
IFSMGX			278,074.09	264,072.91
IIGRFX			110,608.40	80,169.79
IMVCKX			436,211.89	394,017.68
IJUEMX			301,218.97	253,639.70
ITBCIX			1,271,738.53	836,778.09
IVFIAX			1,037,731.15	970,841.16
IVEIRX			552,618.69	567,441.81
IBPLBX			27,445.08	23,126.14
IDC-INC			6,754.36	6,233.75
ILHYVX			53,434.24	44,703.22
IVBTLX			128,088.17	116,410.65
IWACSX			2,350.60	2,097.29
IGWAQ30		1.300	275,974.65	279,212.43
			11,257,595.39	9,945,628.96
PARTICIPANT LOANS	VARIOUS	4.250-8.000	207,308.33	207,252.71
FORFEITURES			21,115.61	21,524.62

286347-01
GA

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Entrust Global Group Retirement Plan
01-JAN-22 to 31-DEC-22

Page 2 of 2

28-JAN-23 22:30:35

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
-------------------	---------------	---------------	----------------	---------------

LEGEND

INVESTMENT OPTION:

1VTINX	Vanguard Target Retirement Income Inv	1VTWNX	Vanguard Target Retirement 2020 Inv
1VTTVX	Vanguard Target Retirement 2025 Inv	1VTHRX	Vanguard Target Retirement 2030 Inv
1VTTHX	Vanguard Target Retirement 2035 Inv	1VFORX	Vanguard Target Retirement 2040 Inv
1VTIVX	Vanguard Target Retirement 2045 Inv	1VFIEX	Vanguard Target Retirement 2050 Inv
1VFFVX	Vanguard Target Retirement 2055 Inv	1VTTSX	Vanguard Target Retirement 2060 Inv
1DFALX	DFA Large Cap International I	1FSPSX	Fidelity International Index
1JIGTX	JHancock International Growth R6	1ODVIX	Invesco Developing Markets R6
1QFVRX	Pear Tree Polaris Foreign Value R6	1VEMAX	Vanguard Emerging Mkts Stock Idx Adm
1SHSKX	BlackRock Health Sciences Opps K	1CCOYX	Columbia Seligman Tech & Information I3
1DCMSX	DFA Commodity Strategy I	1DFGEX	DFA Global Real Estate Securites
1PJEQX	PGIM US Real Estate R6	1DFVFX	DFA US Targeted Value I
1FSSNX	Fidelity Small Cap Index	1ODIIX	Invesco Discovery R6
1FSMDX	Fidelity Mid Cap Index	1IGRFX	Delaware Ivy Mid Cap Growth R6
1MVCKX	MFS Mid Cap Value R6	1JUEMX	JPMorgan US Equity R6
1TBCIX	T. Rowe Price Blue Chip Growth I	1VFIAX	Vanguard 500 Index Fund - Admiral
1VEIRX	Vanguard Equity-Income Adm	1BPLBX	BlackRock Inflation Prted Bd BlackRock K
1DC-INC	Dodge & Cox Income Fund - I	1LHYVX	Lord Abbett High Yield R6
1VBTLX	Vanguard Total Bond Market Index Admiral	1WACSX	Western Asset Core Bond IS
1GWAQ30	EI Fixed Account - Series Class 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