

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

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>THE ROSE 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
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>THE ROSE</u> <u>12700 N. FEATHERWOOD DR, SUITE 260</u> <u>HOUSTON, TX 77034-4494</u>		
1c Effective date of plan <u>01/01/2002</u>		
2b Employer Identification Number (EIN) <u>76-0193812</u>		
2c Plan Sponsor's telephone number <u>281-484-4708</u>		
2d Business code (see instructions) <u>621410</u>		

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2023	PAM LYLE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 133
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) 110
a(2) Total number of active participants at the end of the plan year		6a(2) 108
b Retired or separated participants receiving benefits		6b 0
c Other retired or separated participants entitled to future benefits.....		6c 29
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 137
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 137
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 85
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 10
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)	
(1) ☒ Insurance	(1) ☒ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust	(3) ☒ Trust	
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules		b General Schedules
(1) ☒ R (Retirement Plan Information)	(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☒ 1 A (Insurance Information)	
	(4) ☒ C (Service Provider Information)	
	(5) ☒ D (DFE/Participating Plan Information)	
	(6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan THE ROSE 401(K) PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE ROSE	D Employer Identification Number (EIN) 76-0193812

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

(a) Name of insurance carrier
JOHN HANCOCK LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
01-0233346	65838	18459	85	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
9215	2560

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
INTERSECURITIES INSURANCE AGENCY IN 570 CARILLON PARKWAY
ST. PETERSBURG, FL 33716

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
9215	0	COMMISSIONS	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
ECONOMIC GROUP PENSION SERVICES, IN P.O. BOX 54
FRANKLIN SQUARE, NY 11010

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	2215	COMMISSIONS	5

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

MALCOLM THOMPSON & ASSOCIATES, INC.

20445 TX STATE HWY. 249, SUITE 400
HOUSTON, TX 77070

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	345	COMPENSATION/FEES	5

(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	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	2599233

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

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

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

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

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

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

b Balance at the end of the previous year **7b** **0**

c	Additions: (1) Contributions deposited during the year	7c(1)		
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)		
	(4) Transferred from separate account.....	7c(4)		
	(5) Other (specify below)	7c(5)		

(6) Total additions..... **7c(6)** **0**

d Total of balance and additions (add lines **7b** and **7c(6)**)..... **7d** **0**

e Deductions:

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

(5) Total deductions..... **7e(5)** **0**

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** **0**

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan THE ROSE 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE ROSE	D Employer Identification Number (EIN) 76-0193812	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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--

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

JOHN HANCOCK LIFE INSURANCE CO

01-0233346

(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?
15 28 59 60 62 63 67 68	RECORDKEEPER	28403	Yes ☒ No ☐	Yes ☐ No ☒	1896	Yes ☐ No ☒

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

WILSHIRE ASSOCIATES

95-2755361

(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?
26	RIA	1305	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan THE ROSE 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 THE ROSE	D Employer Identification Number (EIN) 76-0193812	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)			
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2065 LIFETIME				
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY				
c EIN-PN	01-0233346-000	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 499
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2060 LIFETIME				
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY				
c EIN-PN	01-0233346-000	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21709
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2050 LIFETIME				
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY				
c EIN-PN	01-0233346-000	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 77540
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2045 LIFETIME				
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY				
c EIN-PN	01-0233346-000	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 619425
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2035 LIFETIME				
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY				
c EIN-PN	01-0233346-000	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 717663
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2030 LIFETIME				
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY				
c EIN-PN	01-0233346-000	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2899
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2020 LIFETIME				
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY				
c EIN-PN	01-0233346-000	d Entity code	P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 73564

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2010 LIFETIME		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 199097
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW WORLD FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 29226
a Name of MTIA, CCT, PSA, or 103-12 IE: DFA US TARGETED VALUE FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 36234
a Name of MTIA, CCT, PSA, or 103-12 IE: HARTFORD SCHROEDERS INTL MCV		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 54181
a Name of MTIA, CCT, PSA, or 103-12 IE: JH DISCIPLINED VALUE MID CAP		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53814
a Name of MTIA, CCT, PSA, or 103-12 IE: MFS MID CAP GROWTH FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41041
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 30942
a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 46461
a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE QM US SC GRTH EQ		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11938
a Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 283095

a Name of MTIA, CCT, PSA, or 103-12 IE: AB LARGE CAP GROWTH FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 185230

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPAC GROWTH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3265

a Name of MTIA, CCT, PSA, or 103-12 IE: INTL EQUITY INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 173

a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VALUE FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 32817

a Name of MTIA, CCT, PSA, or 103-12 IE: AB INCOME FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7850

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK HIGH YIELD BOND FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10303

a Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL BOND MARKET FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 60086

a Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK STABLE VAL		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 337

a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>THE ROSE 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE ROSE</u>	D Employer Identification Number (EIN) <u>76-0193812</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a	Total noninterest-bearing cash.....	16640	19307
b	Receivables (less allowance for doubtful accounts):		
(1)	Employer contributions.....	96008	248139
(2)	Participant contributions.....	0	7885
(3)	Other.....		
c	General investments:		
(1)	Interest-bearing cash (include money market accounts & certificates of deposit).....		
(2)	U.S. Government securities.....		
(3)	Corporate debt instruments (other than employer securities):		
(A)	Preferred.....		
(B)	All other.....		
(4)	Corporate stocks (other than employer securities):		
(A)	Preferred.....		
(B)	Common.....		
(5)	Partnership/joint venture interests.....		
(6)	Real estate (other than employer real property).....		
(7)	Loans (other than to participants).....		
(8)	Participant loans.....	94289	80487
(9)	Value of interest in common/collective trusts.....		
(10)	Value of interest in pooled separate accounts.....		
(11)	Value of interest in master trust investment accounts.....		
(12)	Value of interest in 103-12 investment entities.....		
(13)	Value of interest in registered investment companies (e.g., mutual funds).....		
(14)	Value of funds held in insurance company general account (unallocated contracts).....	2895475	2599233
(15)	Other.....		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3102412	2955051

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
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	3102412	2955051
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	197773	
(B) Participants	2a(1)(B)	204682	
(C) Others (including rollovers)	2a(1)(C)	58899	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		461354
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	4039	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4039
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-529493
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-64100
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	53553	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		53553
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	29708	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		29708
j Total expenses. Add all expense amounts in column (b) and enter total	2j		83261
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-147361
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **HAM, LANGSTON & BREZINA, LLP**

(2) EIN: **76-0448495**

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		75890

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		400000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan THE ROSE 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 THE ROSE		D Employer Identification Number (EIN) 76-0193812
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): 01-0233346		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....		☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?.....		☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....		☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....		☐ Yes ☐ No
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

THE ROSE 401(K) PLAN

**FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
WITH INDEPENDENT AUDITOR'S REPORT
As of and for the Years Ended December 31, 2022 and 2021**

THE ROSE 401(K) PLAN

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* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended, have been omitted because they are not applicable.

INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of
The Rose 401(k) Plan:

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the years ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

INDEPENDENT AUDITOR'S REPORT, CONTINUED

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

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 U.S. GAAP.

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.

The accompanying notes are an integral part of these financial statements.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedules, *Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2022* and *Schedule H, Line 4i – Schedule of Assets (Held at End of Year)* as of December 31, 2022, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL'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 GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL'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).

Ham, Langston & Brezina, LLP

Houston, Texas
October 13, 2023

The accompanying notes are an integral part of these financial statements.

THE ROSE 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
ASSETS		
Non-interest-bearing cash	\$ 19,307	\$ 16,640
Investments, at fair value (See Notes 2 and 3)	2,599,233	2,895,475
Receivables:		
Employer matching contributions	248,139	96,008
Participant contributions	7,885	-
Notes receivable from participants	<u>80,487</u>	<u>94,289</u>
Total receivables	<u>336,511</u>	<u>190,297</u>
Net assets available for benefits	<u>\$ 2,955,051</u>	<u>\$ 3,102,412</u>

The accompanying notes are an integral part of these financial statements.

THE ROSE 401(K) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Additions to net assets attributed to:		
Net (depreciation) appreciation in fair value of investments	\$ (529,493)	\$ 376,278
Interest income from notes receivable from participants	4,039	5,012
Contributions:		
Participant	204,682	192,569
Employer	197,773	138,354
Participant rollovers	58,899	18,758
Total contributions	461,354	349,681
Total additions	(64,100)	730,971
Deductions from net assets attributed to:		
Benefits and withdrawals	53,553	516,329
Administrative expenses	29,708	27,390
Total deductions	83,261	543,719
Net (decrease) increase in net assets available for benefits	(147,361)	187,252
Net assets available for benefits, beginning of year	3,102,412	2,915,160
Net assets available for benefits, end of year	\$ 2,955,051	\$ 3,102,412

The accompanying notes are an integral part of these financial statements.

THE ROSE 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of the Plan

The following description of The Rose 401(k) 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, effective January 1, 2002, covering all employees of The Rose (the "Company"). Employees are eligible to participate in the Plan on the first day of employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Effective July 31, 2021, the Plan was amended to rename the employees of the Sponsor that will serve as Trustees of the Plan.

Effective January 1, 2022, the Plan was amended and restated to incorporate the effects of previous amendments, comply with regulatory requirements, and to permit participants to make Roth contributions into the Plan.

Administration

The Company is responsible for the administration and operation of the Plan. Employees of the Company serve as trustees of the Plan, John Hancock Life Insurance Company (the "Custodian") serves as custodian and recordkeeper of the Plan, and Malcom Thompson and Associates serves as the third-party administrator.

Contributions

Participants may contribute up to 100 percent of their eligible compensation to the Plan, not to exceed the limitation (\$20,500 and \$19,500 for the years ended December 31, 2022 and 2021, respectively) set forth in Section 402(g) of the Internal Revenue Code (the "IRC"). Participants may make catch-up contributions (pre-tax contributions that exceed the annual elective deferral limit) during any calendar year ending on or after the participant's 50th birthday. A participant's total catch-up contribution is limited to a maximum of \$6,500 in 2022 and 2021.

The Company makes discretionary matching contributions. During the years ended December 31, 2022 and 2021, the Company made matching contributions equal to 50% of the participant's elective deferral up to a maximum of 3% of the participant's compensation. The Company's matching contributions for the years ended December 31, 2022 and 2021 were \$47,524 and \$42,436, respectively.

The Company may make discretionary profit sharing contributions. During the years ended December 31, 2022 and 2021, the Company approved discretionary profit sharing contributions of \$150,249 and \$96,008, respectively, and the 2022 and 2021 discretionary profit sharing contributions were or will be contributed to the Plan during the years ended December 31, 2023 and 2024, respectively.

Participant Accounts

Each participant account is credited with the participant's contributions, Company matching contributions, Company discretionary profit sharing contributions, and allocations of Plan earnings. Earnings are allocated by fund based on the ratio of a participant's account invested in a particular fund to all participants' accounts in that fund. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Participants direct the investment of their contributions into various investment options offered by the Plan. Upon the occurrence of a distribution event, the benefit to which a participant is entitled is the benefit that can be provided from the participant's vested interest in his or her account.

Notes Receivable from Participants

Participants may borrow from their account, a minimum of \$1,000 up to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at prime, plus 1%. Participants may have only one loan outstanding at a time and the term of the loan cannot exceed five years, or fifteen years if used for the purchase of a principal residence. As of December 31, 2022 and 2021, interest rates on outstanding loans ranged from 4.25% to 8.00% and 4.25% to 6.50%, respectively. Principal and interest are paid through payroll deductions.

THE ROSE 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of the Plan, continued

Vesting

Participants are immediately vested in their elective contributions, rollover contributions and earnings thereon. Vesting in the Company's matching contributions is determined in accordance with the following vesting schedule:

<u>Years of Service</u>	<u>Percentage Vested</u>
Less than 2 years	0%
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years or more	100%

Participants become 100% vested in all of their accounts upon attainment of normal retirement age, death or total and permanent disability.

Forfeited Accounts

Participants who separate from service prior to full vesting of their account balance forfeit their share of the Company's matching contributions. Amounts forfeited can be used by the Company to reduce employer contributions or to pay Plan expenses. At December 31, 2022 and 2021, forfeitures available for use were \$19,307 and \$16,640, respectively. During the years ended December 31, 2022 and 2021, no forfeitures were used to reduce employer contribution. During the years ended December 31, 2022 and 2021, \$474 and \$868 were used to pay plan expenses, respectively.

Payment of Benefits

Upon termination of employment due to retirement, death or disability, a participant (or his or her designated beneficiary in the event of death) may elect to receive a distribution in the form of a lump-sum payout or rollover in the amount equal to the value of the participant's vested interest in his or her account. For minimum required distributions, the participant may elect to receive his or her distribution in installment payments. No in-service distributions are permitted in the Plan.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants and distributions to participants are charged directly to the participant's account and are included in administrative expenses. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments, as they are paid through revenue sharing, rather than a direct payment.

2. Summary of Significant Accounting Policies

Basis of Presentation

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates

The preparation of the Plan's financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits, changes therein and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

THE ROSE 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies, continued

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate risk, market risk, and credit risk. 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 the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Investment Valuation and Income Recognition

The Plan's 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 3 for discussion of fair value measurements.

Net appreciation in fair value of investments includes realized gains and losses on investments sold during the year and unrealized appreciation (depreciation) of investments held at the end of the year. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is accrued as earned. Delinquent notes receivable from participants are reclassified as distributions upon the occurrence of a distributable event, as defined in the Plan agreement. No allowance for credit losses have been recorded as of December 31, 2022 and 2021.

Benefit Payments

Benefit payments are recorded when paid.

3. Fair Value Measurements

ASC 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

THE ROSE 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

3. Fair Value Measurements, continued

In determining fair value, the Plan uses the market approach, which uses prices and other relevant data based on market transactions involving identical or comparable assets and liabilities.

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

Pooled separate accounts: Valued at the net asset value ("NAV") of units based on the quoted market price of the underlying securities and the number of units owned by the Plan. The NAV, as provided by the Custodian, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while Plan management 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.

In accordance with ASU No. 2015-07, *Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*, investments measured using NAV per share (or its equivalent) as a practical expedient, are not classified in the fair value hierarchy. All Plan investments at December 31, 2022 and 2021 are in pooled separate accounts and are measured using NAV as a practical expedient. Accordingly, no fair value hierarchy is presented.

Fair Value of Investments in Entities that Use NAV and Investment Strategies

The following table summarizes investments measured at fair value based on NAV per share as of December 31, 2022 and 2020:

<u>Investments</u>	<u>Fair Value December 31,</u>		<u>Unfunded</u>	<u>Redemption</u>	<u>Redemption</u>
	<u>2022</u>	<u>2021</u>	<u>Commitment</u>	<u>Frequency (if currently eligible)</u>	<u>Notice Period</u>
Pooled separate accounts:					
John Hancock Multimanager Growth Lifestyle Fund ^(a)	\$ -	\$ 662,326	N/A	Daily	None
John Hancock Multimanager Balanced Lifestyle Fund ^(b)	-	521,835	N/A	Daily	None
John Hancock Multimanager Conservative Lifestyle Fund ^(c)	-	282,585	N/A	Daily	None
American Balanced Fund ^(d)	-	278,157	N/A	Daily	None
Blue Chip Growth Fund ^(e)	-	244,216	N/A	Daily	None
T. Rowe Price Science & Technology Fund ^(f)	-	132,219	N/A	Daily	None
T. Rowe Price Health Science Fund ^(g)	-	99,074	N/A	Daily	None
John Hancock Multimanager Aggressive Lifestyle Fund ^(h)	-	76,938	N/A	Daily	None
Total Bond Market Fund ⁽ⁱ⁾	60,086	74,408	N/A	Daily	None
John Hancock Multimanager Moderate Lifestyle Fund ^(j)	-	71,909	N/A	Daily	None

THE ROSE 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

3. Fair Value Measurements, continued

Fair Value of Investments in Entities that Use NAV and Investment Strategies, continued

<u>Investments</u>	<u>Fair Value December 31, 2022</u>	<u>Fair Value December 31, 2021</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency (if currently eligible)</u>	<u>Redemption Notice Period</u>
Pooled separate accounts:					
Prudential Jennison Mid Cap Growth Fund ^(k)	\$ -	\$ 54,454	N/A	Daily	None
Small Cap Index Fund ^(l)	46,461	54,098	N/A	Daily	None
Fundamental All Cap Core Fund ^(m)	-	52,071	N/A	Daily	None
New World Fund ⁽ⁿ⁾	29,226	37,748	N/A	Daily	None
Mid Cap Index Fund ^(o)	30,942	34,389	N/A	Daily	None
Mutual Global Discovery Fund ^(p)	-	34,315	N/A	Daily	None
Washington Mutual Investors Fund ^(q)	-	32,360	N/A	Daily	None
New Perspective Fund ^(r)	-	32,097	N/A	Daily	None
500 Index Fund ^(s)	283,095	25,131	N/A	Daily	None
JPMorgan Mid Cap Value Fund ^(t)	-	24,998	N/A	Daily	None
Templeton World Fund ^(u)	-	23,788	N/A	Daily	None
Fidelity Advisor Total Bond Fund ^(v)	-	21,026	N/A	Daily	None
Invesco Small Cap Growth Fund ^(w)	-	13,318	N/A	Daily	None
John Hancock Multi-Index 2035 Lifetime Fund ^(x)	717,663	4,223	N/A	Daily	None
Small Cap Value Fund ^(y)	-	3,766	N/A	Daily	None
John Hancock Multi-Index 2045 Life time Fund ^(z)	619,425	1,920	N/A	Daily	None
AB Large Cap Growth Fund ^(aa)	185,230	485	N/A	Daily	None
John Hancock Multi-Index 2020 Lifetime Fund ^(bb)	73,564	463	N/A	Daily	None
John Hancock Multi-Index 2010 Lifetime Fund ^(cc)	199,097	428	N/A	Daily	None
DFA U.S. Targeted Value Fund ^(dd)	36,234	190	N/A	Daily	None
Hartford Schrodgers International MCV ^(ee)	54,181	112	N/A	Daily	None
Vanguard Mid-Cap Value ETF ^(ff)	-	108	N/A	Daily	None

THE ROSE 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

3. Fair Value Measurements, continued

Fair Value of Investments in Entities that Use NAV and Investment Strategies, continued

<u>Investments</u>	<u>Fair Value December 31,</u>		<u>Unfunded</u>	<u>Redemption</u>	<u>Redemption</u>
	<u>2022</u>	<u>2021</u>	<u>Commitment</u>	<u>Frequency (if currently eligible)</u>	<u>Notice Period</u>
Pooled separate accounts:					
John Hancock Disciplined Value Mid-Cap Fund ⁽⁹⁹⁾	\$ 53,814	\$ 87	N/A	Daily	None
John Hancock Multi-Index 2050 Lifetime Fund ^(hh)	77,540	65	N/A	Daily	None
MFS Mid-Cap Growth Fund ⁽ⁱⁱ⁾	41,041	52	N/A	Daily	None
American Funds EuroPacific Growth Fund ^(ij)	3,265	51	N/A	Daily	None
T.Rowe Price QM U.S. Small-Cap Growth Equity Fund ^(kk)	11,938	39	N/A	Daily	None
AB Income Fund ^(ll)	7,850	26	N/A	Daily	None
John Hancock Multi-Index 2030 Lifetime Fund ^(mm)	2,899	-	N/A	Daily	None
John Hancock Multi-Index 2055 Lifetime Fund ⁽ⁿⁿ⁾	117	-	N/A	Daily	None
John Hancock Multi-Index 2060 Lifetime Fund ^(oo)	21,709	-	N/A	Daily	None
John Hancock Multi-Index 2065 Lifetime Fund ^(pp)	499	-	N/A	Daily	None
John Hancock Stable Val ^(qq)	337	-	N/A	Daily	None
BlackRock High Yield Bond fund ^(rr)	10,029	-	N/A	Daily	None
MFS Value fund ^(ss)	32,817	-	N/A	Daily	None
Intl Equity Index Fund ^(tt)	173	-	N/A	Daily	None
	<u>\$ 2,599,233</u>	<u>\$ 2,895,475</u>			

Investment Strategies

The following reflect the investment strategies of investments in entities that use NAV:

- (a) This fund seeks to provide long term growth of capital with consideration also given to current income by investing approximately 20% of its assets in fixed income securities and approximately 80% of its assets in equity securities.
- (b) This fund seeks to provide a balance between a high level of current income and growth of capital by investing approximately 40% of its assets in fixed income securities and approximately 60% in equity securities.
- (c) This investment seeks to approximate the aggregate total return of a broad U.S. domestic equity markets index by attempting to track the performance of the S&P 500 Composite Stock Price Index.
- (d) This fund seeks to approximate the aggregate total return of a mid-cap U.S. domestic equity market index by attempting to track the performance of the S&P Mid Cap 400 Index.
- (e) This fund seeks to provide long-term growth of capital. Current income is a secondary objective, and many of the stocks are expected to pay dividends.
- (f) This fund seeks to maximize capital appreciation through an aggressive allocation of assets into equities which include higher risk small- capitalization securities and foreign securities.

THE ROSE 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

- (g) This fund seeks long-term capital appreciation by investing at least 65% of total assets in both foreign and domestic companies that seek to develop or use scientific and technological advances.
- (h) This fund seeks to produce income and to provide an opportunity for growth of principal by investing approximately 95% in equity-type securities.
- (i) This fund seeks to provide a balance between a high level of current income and growth of capital by investing approximately 60% of its assets in fixed income securities and approximately 40% of its assets in equity securities.
- (j) This fund seeks to provide a high level of current income with some consideration also given to growth of capital by investing approximately 80% of its assets in fixed income securities and approximately 20% of its assets in equity securities.
- (k) This fund seeks long-term capital growth by investing primarily in small companies whose common stocks are believed to be undervalued.
- (l) This fund seeks a long-term capital appreciation by investing in common stocks of diversified international companies.
- (m) This fund seeks growth from capital appreciation by investing approximately 80% of its assets in equity securities of mid cap companies.
- (n) This fund seeks long-term growth of capital by investing approximately 80% of its assets in equity securities issued by small-cap U.S. growth companies.
- (o) This fund seeks long-term capital growth by investing primarily in the equity securities of companies located anywhere in the world, including developing markets.
- (p) This fund seeks (1) conservation of capital, (2) current income and (3) long-term growth of capital and income by investing primarily in blue chip equities and investment-grade fixed-income securities, using a balanced approach and a U.S. emphasis.
- (q) This fund seeks long-term capital growth by investing approximately 65% of its assets in equity related securities of companies that exceed \$1 billion in market capitalization and that are believed to have above-average growth prospects.
- (r) This fund seeks long-term capital appreciation by investing approximately 80% of its assets in equity securities.
- (s) This fund seeks long-term capital appreciation by investing in securities based in "qualified developing countries," as well as in equity securities of issuers based in the developed world with significant assets or revenue attributable to developing countries.
- (t) This fund seeks to approximate the aggregate total return of a small cap U.S. domestic equity market index by attempting to track the performance of the Russell 2000 Index.
- (u) This fund seeks capital appreciation by investing in undervalued mid and large-cap equity securities, primarily in foreign securities.
- (v) This fund seeks a high level of current income by investing approximately 80% of assets in debt securities of all types and repurchase agreements for those securities.
- (w) This fund seeks to track the performance of a broad, market-weighted bond index.
- (x) This fund seeks long-term capital appreciation and invests approximately 80% of its total assets in a diversified portfolio of equity securities of companies located outside of the U.S. of any market capitalization that offer attractive valuations.
- (y) This fund seeks long-term capital appreciation by investing at least 65% of total assets in common stocks of companies engaged in the research, development, production, or distribution of products or services related to health care, medicine, or life sciences.
- (z) This fund seeks to track the performance of a benchmark index that measures the investment return of mid-capitalization value stocks.
- (aa) This fund seeks high total return through the fund's target retirement date, with a greater focus on income beyond the target date, using an asset allocation strategy designed for investors expected to retire around the year 2035 that becomes increasingly conservative over time.
- (bb) This fund seeks high total return through the fund's target retirement date, with a greater focus on income beyond the target date, using an asset allocation strategy designed for investors expected to retire around the year 2045 that becomes increasingly conservative over time.
- (cc) This fund seeks long-term growth of capital by investing approximately 80% of its net assets in equity securities of a limited number of large, seasoned, U.S. companies with growth potential.
- (dd) This fund seeks high total return through the fund's target retirement date, with a greater focus on income beyond the target date, using an asset allocation strategy designed for investors expected to retire around the year 2020 that becomes increasingly conservative over time.
- (ee) This fund seeks high total return through the fund's target retirement date, with a greater focus on income beyond the target date, using an asset allocation strategy designed for investors expected to retire around the year 2010 that becomes increasingly conservative over time.
- (ff) This fund seeks a long-term capital appreciation by investing in a broad and diverse group of the readily marketable securities of U.S. small and mid-cap companies determined to be value stocks with higher profitability.
- (gg) This fund seeks long-term capital growth by investing at least 80% of its net assets in a diversified portfolio consisting primarily of equity securities, such as common stocks, of issuers with medium market capitalizations, and identified as having value characteristics.
- (hh) This fund seeks high total return through the fund's target retirement date, with a greater focus on income beyond the target date, using an asset allocation strategy designed for investors expected to retire around the year 2050 that becomes increasingly conservative over time.
- (ii) This fund seeks long-term capital growth by investing approximately 80% of its assets in equity related securities of companies that exceed \$1 billion in market capitalization and that are believed to have above-average growth prospects.
- (jj) This fund seeks long-term growth of capital and invests approximately 80% of its net assets in common stocks of issuers in Europe and the Pacific Basin that have the potential for above-average capital appreciation.
- (kk) This fund seeks long-term growth of capital by investing approximately 80% of its net assets in equity securities issued by small-cap U.S. growth companies.
- (ll) This fund pursues its objective by investing at least 80% of its net assets in income-producing securities, with 65% of its total assets being invested in securities of U.S. and foreign governments, their agencies or instrumentalities and repurchase agreements relating to U.S. government securities.
- (mm) This fund seeks high total return through the fund's target retirement date, with a greater focus on income beyond the target date, using an asset allocation strategy designed for investors expected to retire around the year 2050 that becomes increasingly conservative over time.
- (nn) This fund seeks high total return through the fund's target retirement date, with a greater focus on income beyond the target date, using an asset allocation strategy designed for investors expected to retire around the year 2030 that becomes increasingly conservative over time.

THE ROSE 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

3. Fair Value Measurements, continued

Fair Value of Investments in Entities that Use NAV and Investment Strategies, continued

- (oo) This fund seeks high total return through the fund's target retirement date, with a greater focus on income beyond the target date, using an asset allocation strategy designed for investors expected to retire around the year 2060 that becomes increasingly conservative over time.
- (pp) This fund seeks high total return through the fund's target retirement date, with a greater focus on income beyond the target date, using an asset allocation strategy designed for investors expected to retire around the year 2055 that becomes increasingly conservative over time.
- (qq) This fund seeks to preserve capital and provide stability of principal while earning current income that exceeds money market rates over the long term.
- (rr) This fund seeks to maximize total return by investing at least 80% of its assets in non-investment high yield bonds with maturities of ten years or less.
- (ss) This fund seeks long-term capital appreciation by investing in securities based in "undervalued companies," and primarily in companies with large capitalizations. The fund uses a bottom-up investment approach when buying and selling investment for the fund.
- (tt) This fund seeks to track the performance and characteristics of the benchmark of a broad-based equity index of foreign companies primarily in developed countries and, to a lesser extent, in emerging markets.

4. Information Certified by the Custodian (Unaudited)

The Plan administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedules, including investments and notes receivable from participants at December 31, 2022 and 2021, interest income from notes receivable from participants and net appreciation (depreciation) in fair value of investments for the years then ended, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Custodian of the Plan.

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

5. Tax Status

The Plan adopted by the Company is a volume submitter ("VS") plan that is designed to comply with provisions of the IRC's Economic Growth and Tax Reconciliation Act of 2001 ("EGTRRA"). Such VS plans are pre-approved by the Internal Revenue Service ("IRS") by reference to the Cumulative List of Changes in Plan Qualification Requirements (the "Cumulative List") provided under EGTRRA. Accordingly, the Plan was eligible for a six-year remedial amendment cycle. Because the Plan is a VS plan, the Company is not authorized to amend the Plan except to comply with changes in the Cumulative List. The Plan received a favorable determination letter from the IRS on September 30, 2014. Management of the Company and the Plan administrator believe the Plan complies with and is being operated in accordance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. 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 will become fully vested in their account balances as of the Plan termination date and distributions will commence in accordance with the provisions of the Plan and ERISA.

THE ROSE 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

7. Party-in-Interest Transactions

Certain Plan investments are in accounts managed by the Custodian, the Plan pays certain fees to the Custodian and the third-party administrator to operate the Plan and the Plan issues notes receivable from participants. These transactions qualify as party-in-interest transactions, as defined by ERISA. However, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

8. Delinquent Participant Contributions

During the year ended December 31, 2022, the Company determined that certain employee deferrals and loan repayments aggregating \$75,890, had not been remitted to the Plan in a timely manner, according to DOL regulations. Although these remittances were made, they fell outside the normal processing time the Company allows. An investigation was held to determine the root cause of the delinquent contributions, and corrective measures will be taken. The lost earnings for 2022 contributions, estimated \$400, will be processed and deposited to participant accounts during 2023.

9. Subsequent Events

Plan management has evaluated subsequent events through October 13, 2023, which is the date the financial statements were available to be issued, and has concluded that there are no significant events to be reported.

SUPPLEMENTAL SCHEDULES

THE ROSE 401(K) PLAN
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

EIN: 76-0193812
 PN: 001

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP (Voluntary Fiduciary Correction Program) and PTE 2002-51
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
✓	\$ 75,890	\$ -	\$ -	

THE ROSE 401(K) PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2022

EIN: 76-0193812
PN: 001

(a)	(b) Identity of Issuer, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	<i>Pooled Separate Account</i>			
*	John Hancock Life Insurance Co.	Multi-Index 2035 Lifetime Fund	**	\$ 717,664
*	John Hancock Life Insurance Co.	Multi-Index 2045 Lifetime Fund	**	619,425
*	John Hancock Life Insurance Co.	500 Index Fund	**	283,095
*	John Hancock Life Insurance Co.	Multi-Index 2010 Lifetime Fund	**	199,097
*	John Hancock Life Insurance Co.	AB Large Cap Growth Fund	**	185,230
*	John Hancock Life Insurance Co.	Multi-Index 2050 Lifetime Fund	**	77,540
*	John Hancock Life Insurance Co.	Multi-Index 2020 Lifetime Fund	**	73,564
*	John Hancock Life Insurance Co.	Total Bond Market Fund	**	60,086
*	John Hancock Life Insurance Co.	Hartford Schroders International MCV	**	54,181
*	John Hancock Life Insurance Co.	John Hancock Disciplined Value Mid-Cap Fund	**	53,814
*	John Hancock Life Insurance Co.	Small Cap Index Fund	**	46,461
*	John Hancock Life Insurance Co.	MFS Mid-Cap Growth Fund	**	41,041
*	John Hancock Life Insurance Co.	DFA U.S. Targeted Value Fund	**	36,234
*	John Hancock Life Insurance Co.	MFS Value Fund	**	32,817
*	John Hancock Life Insurance Co.	Mid Cap Index Fund	**	30,942
*	John Hancock Life Insurance Co.	New World Fund	**	29,226
*	John Hancock Life Insurance Co.	Multi-Index 2060 Lifetime Fund	**	21,709
*	John Hancock Life Insurance Co.	T.Rowe Price QM U.S. Small-Cap Growth Equity Fund	**	11,938
*	John Hancock Life Insurance Co.	BlackRock High Yield Bond Fund	**	10,029
*	John Hancock Life Insurance Co.	AB Income Fund	**	7,850
*	John Hancock Life Insurance Co.	American Funds EuroPacific Growth Fund	**	3,265
*	John Hancock Life Insurance Co.	Multi-Index 2030 Lifetime Fund	**	2,899
*	John Hancock Life Insurance Co.	Multi-Index 2065 Lifetime Fund	**	499
*	John Hancock Life Insurance Co.	John Hancock Stable Val	**	337
*	John Hancock Life Insurance Co.	International Equity Index Fund	**	173
*	John Hancock Life Insurance Co.	Multi-Index 2055 Lifetime Fund	**	117
		Total Pooled Separate Account		2,599,233
*	Participant loans	Participant loans bearing interest at rates ranging from 4.25% to 8.00% per year	-	80,487
				<u>\$ 2,679,720</u>

See independent auditor's report.

* Represents a party-in-interest.

** Cost information is not presented because all investments are participant directed.

THE ROSE 401(K) PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2022

EIN: 76-0193812
PN: 001

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