

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

Part I Annual Report Identification Information

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

- A** This return/report is for:
 - a multiemployer plan
 - a single-employer plan
 - a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
 - 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 CAFE EXPRESS 401K PLAN | 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) CE ACQUISITION, LLC 12240 INWOOD RD. SUITE 300 DALLAS, TX 75224 | 1c Effective date of plan <u>11/01/2008</u> 2b Employer Identification Number (EIN) <u>81-1640096</u> 2c Plan Sponsor's telephone number <u>214-891-3094</u> 2d Business code (see instructions) <u>722513</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. | 10/17/2023 | KEVIN TOOKER |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | | | |
| | Signature of employer/plan sponsor | Date | Enter name of individual signing as employer or plan sponsor |
| SIGN HERE | | | |
| | Signature of DFE | Date | Enter name of individual signing as DFE |

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

Form 5500 (2022)
v. 220413

| | |
|--|--|
| 3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor | 3b Administrator's EIN 3c Administrator's telephone number |
| 4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name | 4b EIN 4d PN |
| 5 Total number of participants at the beginning of the plan year | 5 247 |
| 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). | |
| 6(1) Total number of active participants at the beginning of the plan year | 6a(1) 47 |
| 6(2) Total number of active participants at the end of the plan year | 6a(2) 49 |
| b Retired or separated participants receiving benefits | 6b 1 |
| c Other retired or separated participants entitled to future benefits..... | 6c 81 |
| d Subtotal. Add lines 6a(2) , 6b , and 6c | 6d 131 |
| e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | 6e 3 |
| f Total. Add lines 6d and 6e | 6f 134 |
| g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... | 6g 111 |
| h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6h 0 |
| 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 3D 2T 3B | |
| b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions: | |
| 9a Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor | 9b Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor |
| 10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions) | |
| a Pension Schedules (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input checked="" type="checkbox"/> 1 A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> 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 _____

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

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

| | | |
|---|--|-------------------|
| <p>A Name of plan CAFE EXPRESS 401K PLAN</p> | <p>B Three-digit plan number (PN) ▶</p> | <p>001</p> |
| <p>C Plan sponsor's name as shown on line 2a of Form 5500 CE ACQUISITION, LLC</p> | <p>D Employer Identification Number (EIN) 81-1640096</p> | |

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

1 Coverage Information:

(a) Name of insurance carrier
TRANSAMERICA 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 |
| 39-0989781 | 86231 | 800044 | 111 | 01/01/2022 | 12/31/2022 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

| | | | |
|----------|--|----------|---------|
| 4 | Current value of plan's interest under this contract in the general account at year end..... | 4 | 17429 |
| 5 | Current value of plan's interest under this contract in separate accounts at year end..... | 5 | 1178885 |

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 ▶ STABLE VALUE OPTION

| | | | |
|----------|---|-----------|-----|
| b | Balance at the end of the previous year | 7b | 902 |
|----------|---|-----------|-----|

| | | | |
|---|--------------|-------|--|
| c Additions: (1) Contributions deposited during the year | 7c(1) | 6 | |
| | 7c(2) | | |
| | 7c(3) | 44 | |
| | 7c(4) | 16668 | |
| | 7c(5) | 6333 | |

▶ EBA ACTIVITY

| | | |
|--------------------------|--------------|-------|
| (6) Total additions..... | 7c(6) | 23051 |
|--------------------------|--------------|-------|

| | | |
|---|-----------|-------|
| d Total of balance and additions (add lines 7b and 7c(6)) | 7d | 23953 |
|---|-----------|-------|

e Deductions:

| | | | |
|---|--------------|------|--|
| (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | | |
| (2) Administration charge made by carrier..... | 7e(2) | 45 | |
| (3) Transferred to separate account..... | 7e(3) | | |
| (4) Other (specify below) | 7e(4) | 6479 | |

▶ EBA ACTIVITY

| | | |
|---------------------------|--------------|------|
| (5) Total deductions..... | 7e(5) | 6524 |
|---------------------------|--------------|------|

| | | |
|---|-----------|-------|
| f Balance at the end of the current year (subtract line 7e(5) from line 7d) | 7f | 17429 |
|---|-----------|-------|

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 <input type="checkbox"/> Health (other than dental or vision) | b <input type="checkbox"/> Dental | c <input type="checkbox"/> Vision | d <input type="checkbox"/> Life insurance |
| e <input type="checkbox"/> Temporary disability (accident and sickness) | f <input type="checkbox"/> Long-term disability | g <input type="checkbox"/> Supplemental unemployment | h <input type="checkbox"/> Prescription drug |
| i <input type="checkbox"/> Stop loss (large deductible) | j <input type="checkbox"/> HMO contract | k <input type="checkbox"/> PPO contract | l <input type="checkbox"/> Indemnity contract |
| m <input type="checkbox"/> Other (specify) ▶ | | | |

9 Experience-rated contracts:

| | | | |
|---|-----------------|-----------------|--|
| a Premiums: (1) Amount received | 9a(1) | | |
| (2) Increase (decrease) in amount due but unpaid | 9a(2) | | |
| (3) Increase (decrease) in unearned premium reserve..... | 9a(3) | | |
| (4) Earned ((1) + (2) - (3))..... | | 9a(4) | |
| b Benefit charges (1) Claims paid..... | 9b(1) | | |
| (2) Increase (decrease) in claim reserves | 9b(2) | | |
| (3) Incurred claims (add (1) and (2))..... | | 9b(3) | |
| (4) Claims charged | | 9b(4) | |
| c Remainder of premium: (1) Retention charges (on an accrual basis) -- | | | |
| (A) Commissions | 9c(1)(A) | | |
| (B) Administrative service or other fees | 9c(1)(B) | | |
| (C) Other specific acquisition costs..... | 9c(1)(C) | | |
| (D) Other expenses | 9c(1)(D) | | |
| (E) Taxes | 9c(1)(E) | | |
| (F) Charges for risks or other contingencies | 9c(1)(F) | | |
| (G) Other retention charges..... | 9c(1)(G) | | |
| (H) Total retention..... | | 9c(1)(H) | |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... | | 9c(2) | |
| d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement..... | | 9d(1) | |
| (2) Claim reserves | | 9d(2) | |
| (3) Other reserves | | 9d(3) | |
| e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)..... | | 9e | |
| 10 Nonexperience-rated contracts: | | | |
| a Total premiums or subscription charges paid to carrier | | 10a | |
| b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount | | 10b | |
| Specify nature of costs. | | | |

Part IV Provision of Information

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

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

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

| | | |
|---|--|------------|
| A Name of plan <u>CAFE EXPRESS 401K 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>CE ACQUISITION, LLC</u> | D Employer Identification Number (EIN) <u>81-1640096</u> | |

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

39-0989781

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

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

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

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

| (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 37 52 62 64 67 | RECORDKEEPER | 11011 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | 0 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

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

ALLIANT RETIREMENT CONSULTING

33-0785439

| (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? |
|------------------------|---|--|--|--|---|--|
| 16 23 27 | INVESTMENT ADVISOR | 5475 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

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

| (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 <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

Part I Service Provider Information (continued)

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

| | | |
|--|---|--|
| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> | 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 <hr/> 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 CAFE EXPRESS 401K PLAN | B Three-digit plan number (PN) | 001 |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500 CE ACQUISITION, LLC | D Employer Identification Number (EIN) 81-1640096 | |

| | |
|---------------|--|
| 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: | JANUS HENDERSON TRITON RET OPT | | |
| b Name of sponsor of entity listed in (a): | TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-583 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 3580 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | TA BLACKROCK LP INDEX 2060 RET OPT | | |
| b Name of sponsor of entity listed in (a): | TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-612 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 2500 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | VICTORY SYCAMORE EST VALUE RET OPT | | |
| b Name of sponsor of entity listed in (a): | TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-613 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 42265 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | TRANSAMERICA PTNR HIGH YIELD BD RT | | |
| b Name of sponsor of entity listed in (a): | TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-434 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 1914 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | MORGAN STANLEY GROWTH RET OPT | | |
| b Name of sponsor of entity listed in (a): | TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-166 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 3655 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | TA BLACKROCK LP IDX RETMENT RET OPT | | |
| b Name of sponsor of entity listed in (a): | TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-047 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 22292 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | TA BLACKROCK LP INDEX 2025 RET OPT | | |
| b Name of sponsor of entity listed in (a): | TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-049 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 89604 |

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

| | | |
|--|------------------------|--|
| a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LP INDEX 2045 RET OPT | | |
| b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-051 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 110776 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET S&P MD CP IDX RET OPT | | |
| b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-036 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD SM-CP VAL IDX RET OPT | | |
| b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-108 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LP INDEX 2030 RET OPT | | |
| b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-111 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 325426 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LP INDEX 2040 RET OPT | | |
| b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-112 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 199016 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LP INDEX 2050 RET OPT | | |
| b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-113 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 125174 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LP INDEX 2055 RET OPT | | |
| b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-505 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19298 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: TA BLACKROCK LP INDEX 2035 RET OPT | | |
| b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-050 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 209693 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: JANUS HENDERSON ENTERPRISE RET OPT | | |
| b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INS CO | | |
| c EIN-PN 39-0989781-650 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23688 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: AMER FUNDS EUROPACIFIC GROWTH RET O | | |
| b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE CO. | | |
| c EIN-PN 39-0989781-068 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |

a Name of MTIA, CCT, PSA, or 103-12 IE: **INVESCO DIVERSIFIED DIVIDEND RET OP**

b Name of sponsor of entity listed in (a): **TRANSAMERICA LIFE INSURANCE CO.**

| | | |
|---------------------------------------|-------------------------------|--|
| c EIN-PN 39-0989781-579 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---------------------------------------|-------------------------------|--|

a Name of MTIA, CCT, PSA, or 103-12 IE: **TRANSAMERICA PARTNERS STOCK INDEX R**

b Name of sponsor of entity listed in (a): **TRANSAMERICA LIFE INSURANCE CO.**

| | | |
|---------------------------------------|-------------------------------|--|
| c EIN-PN 39-0989781-587 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
|---------------------------------------|-------------------------------|--|

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) |
|-----------------|----------------------|---|

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) |
|-----------------|----------------------|---|

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) |
|-----------------|----------------------|---|

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) |
|-----------------|----------------------|---|

| | | |
|--|--|--|
| SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500. | <small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection |
|--|--|--|

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

| | | |
|---|--|------------|
| A Name of plan CAFE EXPRESS 401K PLAN | B Three-digit plan number (PN) | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 CE ACQUISITION, LLC | D Employer Identification Number (EIN) 81-1640096 | |

Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|-----------------|-----------------------|-----------------|
| a Total noninterest-bearing cash..... | 1a | 902 | 0 |
| b Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions..... | 1b(1) | 405 | 0 |
| (2) Participant contributions..... | 1b(2) | 1719 | 0 |
| (3) Other..... | 1b(3) | | |
| c General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit)..... | 1c(1) | | |
| (2) U.S. Government securities..... | 1c(2) | | |
| (3) Corporate debt instruments (other than employer securities): | | | |
| (A) Preferred..... | 1c(3)(A) | | |
| (B) All other..... | 1c(3)(B) | | |
| (4) Corporate stocks (other than employer securities): | | | |
| (A) Preferred..... | 1c(4)(A) | | |
| (B) Common..... | 1c(4)(B) | | |
| (5) Partnership/joint venture interests..... | 1c(5) | | |
| (6) Real estate (other than employer real property)..... | 1c(6) | | |
| (7) Loans (other than to participants)..... | 1c(7) | | |
| (8) Participant loans..... | 1c(8) | 21462 | 2735 |
| (9) Value of interest in common/collective trusts..... | 1c(9) | | |
| (10) Value of interest in pooled separate accounts..... | 1c(10) | 1615521 | 1178885 |
| (11) Value of interest in master trust investment accounts..... | 1c(11) | | |
| (12) Value of interest in 103-12 investment entities..... | 1c(12) | | |
| (13) Value of interest in registered investment companies (e.g., mutual funds)..... | 1c(13) | | |
| (14) Value of funds held in insurance company general account (unallocated contracts)..... | 1c(14) | 0 | 17429 |
| (15) Other..... | 1c(15) | | |

| 1d Employer-related investments: | | (a) Beginning of Year | (b) End of Year |
|--|-------|-----------------------|-----------------|
| (1) Employer securities..... | 1d(1) | | |
| (2) Employer real property..... | 1d(2) | | |
| e Buildings and other property used in plan operation..... | 1e | | |
| f Total assets (add all amounts in lines 1a through 1e)..... | 1f | 1640009 | 1199049 |

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 | | |

Net Assets

| | | | |
|---|----|---------|---------|
| l Net assets (subtract line 1k from line 1f)..... | 1l | 1640009 | 1199049 |
|---|----|---------|---------|

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) | | |
| (B) Participants..... | 2a(1)(B) | | |
| (C) Others (including rollovers)..... | 2a(1)(C) | | |
| (2) Noncash contributions..... | 2a(2) | | |
| (3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)..... | 2a(3) | | |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) | | |
| (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) | 760 | |
| (F) Other..... | 2b(1)(F) | 44 | |
| (G) Total interest. Add lines 2b(1)(A) through (F)..... | 2b(1)(G) | | 804 |
| (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) | | |
| (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) | | |
| (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) | | |

| | | (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) | | -226260 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities..... | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | |
| c Other income | 2c | | |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | -225456 |
| Expenses | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 198015 | |
| (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) | | 198015 |
| 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) | | |
| (3) Investment advisory and management fees | 2i(3) | 6478 | |
| (4) Other | 2i(4) | 11011 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4)..... | 2i(5) | | 17489 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | 215504 |
| Net Income and Reconciliation | | | |
| k Net income (loss). Subtract line 2j from line 2d..... | 2k | | -440960 |
| 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: **SAVILLE, DODGEN & COMPANY, P.L.L.C.**

(2) EIN: **90-0525804**

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 | | 2312 |

| | | Yes | No | Amount |
|---|-----------|-----|----|--------|
| b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)..... | 4b | | X | |
| c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)..... | 4d | | X | |
| e Was this plan covered by a fidelity bond?..... | 4e | X | | 190000 |
| f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?..... | 4h | | X | |
| i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)..... | 4i | X | | |
| j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)..... | 4j | | X | |
| k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | X | |

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

| | | |
|--|---|---|
| SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500. | <small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection. |
|--|---|---|

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

| | | |
|---|--|------------|
| A Name of plan <u>CAFE EXPRESS 401K 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>CE ACQUISITION, LLC</u> | D Employer Identification Number (EIN) <u>81-1640096</u> | |

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

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

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

| | |
|---|---|
| 1 | 0 |
|---|---|

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 13-3689044

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

| | |
|---|--|
| 3 | |
|---|--|

| | |
|----------------|---|
| Part II | Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.) |
|----------------|---|

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

| | | |
|---|-----------|--|
| 6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)..... | 6a | |
| b Enter the amount contributed by the employer to the plan for this plan year..... | 6b | |
| c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)..... | 6c | |

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

| | |
|-----------------|-------------------|
| Part III | Amendments |
|-----------------|-------------------|

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

| | |
|----------------|---|
| Part IV | ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part. |
|----------------|---|

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... Yes No

11 a Does the ESOP hold any preferred stock?..... Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Yes.

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

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

No. Other. Provide explanation _____

**CAFÉ EXPRESS 401(k) PLAN
FINANCIAL STATEMENTS
AND INDEPENDENT AUDITORS' REPORT
DECEMBER 31, 2022**



INDEPENDENT AUDITORS' REPORT

To Those Charged with Plan Governance,
Plan Participants, and Beneficiaries
Café Express 401(k) Plan
Dallas, Texas

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

We have performed audits of the financial statements of Café Express 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 statement of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL's) Rules and Regulations and Reporting and Disclosures 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 520.103-5 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 year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' 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 (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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 for one year after the date that the financial statements were available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 extent 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 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 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.

Substantial Doubt About the Entity's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the Plan will continue as a going concern. As discussed in Note 11 to the financial statements, the Company has been sold and the buyer has elected to not take over as Plan Sponsor. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 11. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

Other Matters

Supplemental Schedules Required by ERISA

The supplemental schedules of Form 5500, Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) as of December 31, 2022 and Form 5500, Schedule H, Line 4(a) – Schedule of Delinquent Participant Contributions 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).

Saville CPAs and Advisors, LLC

Saville CPAs and Advisors, LLC
Dallas, Texas

October 16, 2023

CAFÉ EXPRESS 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2022 AND 2021

| <u>ASSETS</u> | | |
|---------------------------------------|--------------------------------|--------------------------------|
| | <u>2022</u> | <u>2021</u> |
| Cash | \$ - | \$ 902 |
| Investments, at fair value | 1,196,314 | 1,615,521 |
| Receivables | | |
| Participants' contributions | - | 1,719 |
| Employer contributions | - | 405 |
| Notes receivable from participants | <u>2,735</u> | <u>21,462</u> |
| Total receivables | <u>2,735</u> | <u>23,586</u> |
| TOTAL ASSETS | <u>\$ 1,199,049</u> | <u>\$ 1,640,009</u> |
| <u>LIABILITIES</u> | | |
| TOTAL LIABILITIES | <u>\$ -</u> | <u>\$ -</u> |
| NET ASSETS AVAILABLE FOR BENEFITS | <u><u>\$ 1,199,049</u></u> | <u><u>\$ 1,640,009</u></u> |

See accompanying independent auditors' report and notes.

CAFÉ EXPRESS 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2022

| | |
|--|---------------------|
| INVESTMENT INCOME (LOSS): | |
| Interest income | \$ 44 |
| Net depreciation in fair value of investments | (226,260) |
| Interest income on notes receivable from participants | 760 |
| Total investment income (loss) | <u>(225,456)</u> |
| DEDUCTIONS: | |
| Benefits paid to participants | 198,015 |
| Administrative expenses | 17,489 |
| Total deductions | <u>215,504</u> |
| NET DECREASE IN NET ASSETS AVAILABLE FOR BENEFITS | (440,960) |
| NET ASSETS AVAILABLE FOR BENEFITS, beginning of year | <u>1,640,009</u> |
| NET ASSETS AVAILABLE FOR BENEFITS, end of year | <u>\$ 1,199,049</u> |

See accompanying independent auditors' report and notes.

CAFÉ EXPRESS 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. DESCRIPTION OF PLAN

The following description of the Café Express 401(k) Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is sponsored by CE Acquisition, LLC (the “Sponsor” or “Company”) and is a single employer defined contribution 401(k) plan covering substantially all employees of the Company, excluding non-resident aliens, residents of Puerto Rico, and union employees. Participants are eligible to participate in the Plan on the first day of the month coinciding with or following attainment of age 21 and the completion of one year of service.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan originally began November 1, 2008.

On March 27, 2020, the Coronavirus Aid Relief and Economic Security (“CARES”) Act was enacted and signed into law, which allowed plan sponsors to immediately adopt certain retirement plan provisions to allow qualified individuals, as defined in the CARES Act, additional access to retirement plan balances. While the Plan has not been formally amended, the Plan operated under the provisions included in the CARES Act which allowed qualified participants to receive coronavirus-related distributions without penalty.

Due to the continuing plan freeze, effective June 1, 2020, all contributions to the Plan ceased and no employees were permitted to enter the Plan after the effective date. All amounts in participant accounts, plus adjustments for earnings and losses after the freeze date are held in their respective accounts until the participant is entitled to benefits under the Plan. The Plan’s trust will be maintained, and all distributions of benefits will be made in accordance with the provisions of the Plan as if contributions had not been frozen. In addition, participants are 100% vested in account balances attributable to employer matching and profit-sharing contributions.

Plan Amendments

Effective July 28, 2021, the Plan was amended and restated in order to comply with Cycle 3 in accordance with Rev. Proc. 2017-41.

See accompanying independent auditors’ report.

CAFÉ EXPRESS 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. DESCRIPTION OF PLAN (CONTINUED)

Contributions

Participants may elect to contribute a designated amount of their eligible compensation as defined by the Plan. Participants who have attained age 50 by the end of the Plan year are also eligible to make catch-up contributions. Participants may select pre-tax deferrals. These contributions are elective contributions and are subject to annual limitations established by the Internal Revenue Service (IRS). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Company may elect to make a discretionary matching contribution equal to a uniform dollar amount or percentage of an employee's salary deferrals. The Company did not make any discretionary matching contributions for the year ended December 31, 2022. The Company may also elect to make non-elective contributions equaling an amount established by management on an annual basis. No non-elective contributions for the Plan year ended December 31, 2022 were made.

Investment Options

Plan participants have the opportunity to direct the investment decisions relating to the assets in their individual account balance. Currently, the Plan offers several investment choices. Participants may change their investment options at any time.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's matching contribution, if any, (b) the Company's non-elective contribution, if any, (c) Plan earnings or losses, and (d) charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the amount that can be provided from the participant's vested account balance.

CAFÉ EXPRESS 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. DESCRIPTION OF PLAN (CONTINUED)

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Due to the Plan freeze provisions, effective June 1, 2020, all participants are 100% vested in employer matching and profit share contributions. Prior to freezing the Plan, participants were vested in employer matching contributions, non-elective contributions, and related investment earnings based on years of continuous service under the following vesting schedule:

| <u>Years of service</u> | <u>Vested %</u> |
|-------------------------|-----------------|
| 1 | 20 |
| 2 | 40 |
| 3 | 60 |
| 4 | 80 |
| 5 or more | 100 |

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of (a) 50% of their vested account balance reduced by any outstanding balance or (b) \$50,000, reduced by the highest outstanding loan balance during the one year period ended on the day before the loan is made. Only one loan may be outstanding at a time. Loan principal and interest is generally repaid through payroll deductions and are reinvested in the participants account according to the individual investment elections. Loan terms may not exceed five years except for the purchase of a primary residence, for which the term may be extended to 30 years. Loans are secured by the balance in the participant's accounts and bear a commercially reasonable rate of interest charged for similar type loans by other lenders, as determined by the Plan administrator.

Payment of Benefits

Distributions generally will be made in the event of retirement, death, disability, resignation, or dismissal. Vested account balances can be distributed by lump sum distributions, or partial withdrawals. Vested account balances that do not exceed \$5,000 are subject to automatic distribution without participant's consent. Rollover contributions are included in determining the \$5,000 threshold. All other accounts must receive participant consent before a distribution to the participant can occur.

CAFÉ EXPRESS 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. DESCRIPTION OF PLAN (CONTINUED)

Payment of Benefits (Continued)

Certain in-service withdrawals are allowed. A participant may also elect to withdrawal all or a portion of their vested account balance while employed after reaching age 59.5. Hardship withdrawals are allowed only for immediate and heavy financial needs for reasons defined by the Plan document.

Forfeitures

A non-vested amount remaining in a participant account of a terminated employee after the earlier of a) the distribution of his or her vested account balance or b) five consecutive one-year breaks in service, is defined as a forfeiture. Forfeitures derived may be used to pay for administrative expenses or deducted from future employer contributions. As of December 31, 2022 and 2021, forfeited non-vested accounts totaled \$17,648 and \$5,155, respectively, and are included in investments on the accompanying statements of net assets available for benefits. The increase in forfeitures during the Plan year ended December 31, 2022 totaled \$13,239, and was generated from stale checks to participants that did not exceed \$1,000 being classified as a forfeiture in accordance with the Plan documents.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting under the assumption that the Plan will continue as a going concern.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires Plan management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may vary from those estimates.

CAFÉ EXPRESS 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Valuation and Income Recognition

The Plan's investments are reflected at fair value, which 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.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued, but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2022 and 2021, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the Plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Payments of Benefits and Receipt of Contributions

Benefits paid to participants are recorded when paid. Contributions are recorded when deemed a receivable by the Plan.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with corresponding reduction to contributions. There were no excess contributions payable for the years ended December 31, 2022 and 2021.

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 notes receivable from participants and benefits paid to participants are charged directly to the participant's account and included in administrative expenses on the statement of changes in net assets available for benefits. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

See accompanying independent auditors' report.

CAFÉ EXPRESS 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. INFORMATION PREPARED AND CERTIFIED BY PLAN CUSTODIAN

The Plan Sponsor has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL's) Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Transamerica Life Insurance Company, the Custodian of the Plan, has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate:

- a. Investments, at fair value, and notes receivable from participants, as shown in the statements of net assets available for benefits, as of December 31, 2022 and 2021.
- b. Interest income, net depreciation in fair value of investments and income on notes receivable from participants, as shown in the statement of changes in net assets available for benefits, for the year ended December 31, 2022.
- c. The Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2022, as shown in the supplemental schedule.

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

4. FAIR VALUE MEASUREMENTS

Valuation techniques used to measure fair value use a hierarchy, which gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 – Quoted prices in active markets for identical assets or liabilities

Level 2 – Valuations based on inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly, such as quoted prices in markets that are not active; other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Valuations based on inputs that are unobservable and significant to the overall measurement.

See accompanying independent auditors' report.

CAFÉ EXPRESS 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. FAIR VALUE MEASUREMENTS (CONTINUED)

The assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the classification of assets and liabilities within the fair value hierarchy. Because of the long-term nature of certain assets and liabilities measured at fair value as well as differences in the availability of market prices and market liquidity over their terms, inputs for some assets and liabilities may fall into any one of the three levels in the fair value hierarchy. GAAP requires these assets and liabilities to be classified in the lowest level in the hierarchy for which inputs are significant to the fair value measurement; a portion of that measurement may be determined using inputs from a higher level in the hierarchy.

The availability of valuation techniques and observable inputs can vary from investment to investment and is affected by a wide array of factors. In certain cases, the inputs used to measure fair value may fall into different levels of the hierarchy. For disclosure purposes, the level in the hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement. The estimated values do not necessarily represent the amounts that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined.

To the extent that a specific valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. As such, the degree of judgment exercised by the Plan in determining fair value is greatest for investments in Level 3.

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

- *Pooled separate accounts.* Valued daily at the unit value. The value is readily determinable as it is published and is the basis for current transactions. Pooled separate accounts investing in mutual funds or domestic equity securities are valued using quoted prices in active markets for identical assets (Level 1 input). Pooled separate accounts directly investing in fixed maturity securities are valued based on the pricing data provided by outside valuation service providers who in turn generally used the mean of bid and ask prices but may also use alternative observable pricing inputs for certain securities (Level 2).
- *Stable value fund.* The stable value fund is an investment option within a group annuity contract. The net asset value is based on observable prices regularly reported and transacted.

See accompanying independent auditors' report.

CAFÉ EXPRESS 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. FAIR VALUE MEASUREMENTS (CONTINUED)

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value reported in the statements of net assets available for benefits as follows:

| December 31, 2022 | | | | |
|----------------------------------|--|---|---|--------------|
| Fair Value Measurements Using: | | | | |
| | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Total |
| Pooled separate accounts | \$ 71,450 | \$ 1,107,435 | \$ - | \$ 1,178,885 |
| Stable value fund | - | 17,429 | - | 17,429 |
| Total investments, at fair value | \$ 71,450 | \$ 1,124,864 | \$ - | \$ 1,196,314 |

| December 31, 2021 | | | | |
|----------------------------------|--|---|---|---------------------|
| Fair Value Measurements Using: | | | | |
| | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) | Total |
| Pooled separate accounts | \$ 161,515 | \$ 1,454,006 | \$ - | \$ 1,615,521 |
| Total investments, at fair value | | | | <u>\$ 1,615,521</u> |

The Plan has no financial instruments which were categorized using Level 3 inputs as of December 31, 2022 and 2021.

The Plan recognizes transfers between levels in the fair value hierarchy as of the end of the reporting period. There were no transfers between levels for the years ended December 31, 2022 and 2021.

5. NON-PARTICIPANT DIRECTED INVESTMENTS

The Plan's participants direct all investments. There are no non-participant directed investments as of December 31, 2022 and 2021.

See accompanying independent auditors' report.

CAFÉ EXPRESS 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are invested in funds offered by Transamerica Life Insurance Company, the Custodian, as defined by the Plan. Fees paid by the Plan for the investment management services are included on the statement of changes in net assets available for benefits as shown in the administrative fees note above.

The Plan also permits loans to participants.

Certain administrative functions are performed by officers and employees of the Company for which the officers or employees receive no compensation from the Plan nor is the Plan charged by the Company for these services.

These transactions qualify as party-in-interest transactions which are exempt from the prohibited transaction rules.

7. PLAN TERMINATION

The Sponsor has the right under the Plan to discontinue its contributions, if any, at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, Plan assets will be distributed in accordance with the Plan document.

8. TAX STATUS

Effective July 28, 2021, the Plan is based on a non-standardized plan developed by Transamerica Retirement Solutions LLC, which received a favorable determination letter dated June 30, 2020, from the IRS stating the pre-approved plan constitutes a qualified plan under Section 401 of the Internal Revenue Code (IRC). Prior to July 28, 2021, the Plan was governed by a favorable determination letter dated March 31, 2014. The Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

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

See accompanying independent auditors' report.

CAFÉ EXPRESS 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

9. RISKS AND UNCERTAINTIES

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

10. DELINQUENT TRANSMITTALS

During the Plan years ended 2019 - 2022 the Plan failed to remit certain participant contributions and loan payments totaling \$2,312 within the period prescribed by the DOL's regulations. The Sponsor is in the process of remitting these amounts and related lost earnings to the Plan.

11. GOING CONCERN

The accompanying financial statements are prepared assuming the Plan will continue as a going concern. The Company was sold on September 26, 2023, and the buyer has elected to not take over as Plan Sponsor. In the event of Plan termination, net assets of the Plan would be distributed to the participants of the Plan in accordance with the Plan document. These matters raise substantial doubt about the Plan's ability to continue as a going concern and about the Plan's continuation for a period of 12 months from the issue date of this report.

12. SUBSEQUENT EVENTS

The Company evaluated events that occurred after the statement of net assets available for benefits date through October 16, 2023, which is the date these financial statements were available to be issued. The following subsequent events were identified.

See accompanying independent auditors' report.

CAFÉ EXPRESS 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

12. SUBSEQUENT EVENTS (CONTINUED)

Effective January 1, 2023, the Plan has been unfrozen. As a result of unfreezing the Plan, the following provisions were amended:

- The Plan now excludes non-resident aliens, residents of Puerto Rico, union employees, and leased employees.
- Entry dates are the 1st day of the Plan year or the first day of the 7th month of the Plan year coinciding with or next following the date an employee satisfies eligibility requirements.
- Participant elected deferrals may be modified on the first day of the Plan year and the first day of the 7th month of the Plan year. Participants may revoke their salary deferral election at any time.
- Participants may elect to contribute pre-tax or Roth salary deferrals.
- Employer matching and non-elective contributions are subject to a six year graded vesting schedule based on years of service as noted below:

| <u>Years of service</u> | <u>Percentages</u> |
|-------------------------|--------------------|
| Less than 2 | 0% |
| 2 | 20% |
| 3 | 40% |
| 4 | 60% |
| 5 | 80% |
| 6 | 100% |

- Anyone who is a participant on December 31, 2022 is 100% vested in all employer contributions.

Effective September 26, 2023, the Plan Sponsor was sold and all employees became employed by the acquiring entity. The buyer has elected to not take over as Plan Sponsor. In the event of Plan termination, assets of the Plan would be distributed to the participants in accordance with the Plan document.

SUPPLEMENTAL SCHEDULES

CAFÉ EXPRESS 401(k) PLAN
FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2022

EIN: 81-1640096
Plan # 001

| (a) | (b) Identity of Issuer, Custodian, or Borrower | (c) Investment Description | x (d) Cost | (e) Current Value |
|-----|---|---|---------------|-------------------|
| | Stable Value Fund | | | |
| * | Transamerica | Stable Value Advantage | \$ | 17,429 |
| | Pooled Separate Accounts | | | |
| * | Transamerica | Janus Henderson Enterprise | | 23,688 |
| * | Transamerica | Janus Henderson Triton | | 3,580 |
| * | Transamerica | T. Rowe Price Growth Stock | | 3,655 |
| * | Transamerica | State Street S&P Mid Cap Index | | 2 |
| * | Transamerica | TA BlackRock LifeGoal 2025 | | 89,604 |
| * | Transamerica | TA BlackRock LifeGoal 2030 | | 325,425 |
| * | Transamerica | TA BlackRock LifeGoal 2035 | | 209,693 |
| * | Transamerica | TA BlackRock LifeGoal 2040 | | 199,016 |
| * | Transamerica | TA BlackRock LifeGoal 2045 | | 110,776 |
| * | Transamerica | TA BlackRock LifeGoal 2050 | | 125,175 |
| * | Transamerica | TA BlackRock LifeGoal 2055 | | 19,298 |
| * | Transamerica | TA BlackRock LifeGoal 2060 | | 2,500 |
| * | Transamerica | Transamerica LifeGoal with BlackRock | | 22,292 |
| * | Transamerica | Transamerica Partners High Yield Bond | | 1,914 |
| * | Transamerica | Vanguard Small-Cap Value Index | | 2 |
| * | Transamerica | Vanguard Victory Sycamore Established Value | | 42,265 |
| | | Total investments | \$ | <u>1,196,314</u> |
| * | Participant loans ** | Interest rates at 6.50%; maturing 2023 | \$ | <u>2,735</u> |

* Party-in-interest to the Plan

** The accompanying financial statements classify participant loans as notes receivable from participants.

x Cost is not required for participant-directed investments

See accompanying independent auditors' report and notes.

CAFÉ EXPRESS 401(k) PLAN
 FORM 5500, SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
 DECEMBER 31, 2022

EIN: 81-1640096
 Plan # 001

| Participant Contributions Transferred Late to Plan | Total that Constitute Nonexempt Prohibited Transactions | | | Total Fully Corrected Under VFCP and PTE 2002-51 |
|---|---|--------------------------------------|--|--|
| - Check here if Late Participant Loan Repayments are included: <input checked="" type="checkbox"/> | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | |
| 2020 | \$ 1,718 | \$ - | \$ - | \$ - |
| 2021 | 240 | - | - | - |
| 2022 | 354 | - | - | - |

See accompanying independent auditors' report and notes.

Café Express 401(k) Plan
EIN No.: 81-1640096, Plan No.001
Schedule H, Line 4i - Schedule of Assets
Plan Year Ending: 12/31/2022

| (a) | (b) Identity of Issuer, Borrower, Lessor or Similar Party | (c) Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value | (d) CURRENT VALUE |
|-----|---|---|----------------------|
| * | Transamerica Life Ins Co | Transamerica Stbl Val Adv Op | \$ 17,429 |
| | | Stable Fund Total | \$ 17,429 |
| * | Transamerica Life Ins Co | Janus Henderson Triton Ret Opt | \$ 3,580 |
| * | Transamerica Life Ins Co | TA BlackRock LP Index 2060 Ret Opt | \$ 2,500 |
| * | Transamerica Life Ins Co | Victory Sycamore Est Value Ret Opt | \$ 42,265 |
| * | Transamerica Life Ins Co | Transamerica Ptnr High Yield Bd Rt Opt | \$ 1,914 |
| * | Transamerica Life Ins Co | Morgan Stanley Growth Ret Opt | \$ 3,655 |
| * | Transamerica Life Ins Co | TA BlackRock LP Idx Retment Ret Opt | \$ 22,292 |
| * | Transamerica Life Ins Co | TA BlackRock LP Index 2025 Ret Opt | \$ 89,604 |
| * | Transamerica Life Ins Co | TA BlackRock LP Index 2045 Ret Opt | \$ 110,776 |
| * | Transamerica Life Ins Co | State Street S&P Md cp Idx Ret Opt | \$ 1 |
| * | Transamerica Life Ins Co | TA Vanguard Sm-cp Val Idx Ret Opt | \$ 2 |
| * | Transamerica Life Ins Co | TA BlackRock LP Index 2030 Ret Opt | \$ 325,426 |
| * | Transamerica Life Ins Co | TA BlackRock LP Index 2040 Ret Opt | \$ 199,016 |
| * | Transamerica Life Ins Co | TA BlackRock LP Index 2050 Ret Opt | \$ 125,174 |
| * | Transamerica Life Ins Co | TA BlackRock LP Index 2055 Ret Opt | \$ 19,298 |
| * | Transamerica Life Ins Co | TA BlackRock LP Index 2035 Ret Opt | \$ 209,693 |
| * | Transamerica Life Ins Co | Janus Henderson Enterprise Ret Opt | \$ 23,688 |
| | | Separate Accounts Total | \$ 1,178,885 |
| * | Participants | Notes Receivable with interest rates of 4.25% to 6.50% | \$ 2,735 |
| | | TOTAL PLAN ASSETS | \$ 1,199,049 |

* Indicates Party-In-Interest to the Plan