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 multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] 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
FIELDTURF USA 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2008

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)
FIELDTURF USA

175 N. INDUSTRIAL BLVD, NE
CALHOUN, GA 30701

2b Employer Identification Number (EIN)
58-2330410

2c Plan Sponsor's telephone number
706-625-6533

2d Business code (see instructions)
326200

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.	12/28/2023	NATHALIA PILONIETA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	12/28/2023	NATHALIA PILONIETA
	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

3a Plan administrator's name and address [X] 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**	945
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	832
a(2) Total number of active participants at the end of the plan year	**6a(2)**	976
b Retired or separated participants receiving benefits	**6b**	3
c Other retired or separated participants entitled to future benefits	**6c**	125
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	1104
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	1104
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	497
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:

2A 2E 2G 2J 2K 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

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

A Name of plan
FIELDTURF USA 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FIELDTURF USA

D Employer Identification Number (EIN)
58-2330410

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
NATIONWIDE 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
31-4156830	66869	GAP-TP-JC9P		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
1995	0

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

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

LAMON & STERN, INC.
1950 N PARK PLACE STE 100
ATLANTA, GA 30339

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1995			3

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

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

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

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

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

b	Balance at the end of the previous year			7b	1027891
c	Additions: (1) Contributions deposited during the year	7c(1)	51502		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	16865		
	(4) Transferred from separate account	7c(4)	21331		
	(5) Other (specify below)	7c(5)	6149		
	▶ LOAN PAYMENT - PRINCIPAL				
	(6) Total additions			7c(6)	95847
d	Total of balance and additions (add lines **7b** and **7c(6)**)			7d	1123738
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	25065		
	(2) Administration charge made by carrier	7e(2)	946		
	(3) Transferred to separate account	7e(3)	139163		
	(4) Other (specify below)	7e(4)	4890		
	▶				
	(5) Total deductions			7e(5)	170064
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	953674

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.			**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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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	**B** Three-digit plan number (PN) ▶
FIELDTURF USA 401(K) PLAN	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
FIELDTURF USA	58-2330410

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).. . . . . [X] 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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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)

NATIONWIDE LIFE INSURANCE COMPANY

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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 18 19 49 59 60 63 64 99	NONE	117927	Yes [X] No [ ]	Yes [X] No [ ]	28711	Yes [ ] No [X]

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

BRINKER CAPITAL INVESTMENTS

17605 WRIGHT ST
OMAHA, NE 68130

(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?
28 51	NONE	82031	Yes [ ] No [X]	Yes [ ] No [X]	0	Yes [ ] No [X]

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

INDEX CORE - PASSIVE THROUGH TARGET

5440 W 110TH ST
SHAWNEE MISSION, KS 66211

(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?
28 51	NONE	15002	Yes [ ] No [X]	Yes [ ] No [X]	0	Yes [ ] No [X]

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)

PENSION FINANCIAL SERVICES INC

3700 CRESTWOOD PKWY SUITE 550
DULUTH, GA 30096-7157

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 17	NONE	44862	Yes [X] No [ ]	Yes [ ] No [X]	8203	Yes [ ] No [X]

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONWIDE	49 64	28710

(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.
BRINKER CAPITAL INVESTMENTS 17605 WRIGHT ST OMAHA, NE 68130	ADVISORY/SERVICE PROVIDER FEE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
PENSION FINANCIAL SERVICES INC	13 17	

(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.
CLS INVESTMENTS 17605 WRIGHT ST OMAHA, NE 68130	ADVISORY/SERVICE PROVIDER FEE

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
PENSION FINANCIAL SERVICES INC	13 17	8203

(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.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	ADVISORY/SERVICE PROVIDER FEE

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

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Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

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

A Name of plan
FIELDTURF USA 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FIELDTURF USA

D Employer Identification Number (EIN)
58-2330410

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	97299	32632
(2) Participant contributions	1b(2)	87371	67601
(3) Other	1b(3)	80990	226202
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)	516692	708903
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	32890664	29058869
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1027891	953675
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	34700907	31047882
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 through1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	34700907	31047882

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)	1281585	
(B) Participants	2a(1)(B)	2605779	
(C) Others (including rollovers)	2a(1)(C)	286738	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4174102
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)	0	
(E) Participant loans	2b(1)(E)	26038	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		26038
(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)		
(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)		-5124550
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		-924410
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2468777	
(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)		2468777
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)	21397	
(2) Contract administrator fees	2i(2)	139144	
(3) Investment advisory and management fees	2i(3)	99297	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		259838
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2728615
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-3653025
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) [X] 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) [X] 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: RHODES, YOUNG, BLACK & DUNCAN **(2)** EIN: 58-1143819

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:

		Yes	No	Amount
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.)	4a	X		364083

		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		10000000
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			

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

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

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

A Name of plan
FIELDTURF USA 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FIELDTURF USA

D Employer Identification Number (EIN)
58-2330410

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): 31-4156830

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: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation_____

FIELDTURF USA 401(k) PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2022 and 2021

To Management and the Administrative Committee of
FieldTurf USA 401(k) Plan

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

We have performed an audit of the accompanying financial statements of FieldTurf USA 401(k) 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 the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of FieldTurf USA 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

The Overlook at Sugarloaf
2055 Sugarloaf Circle, Suite 200, Duluth, Georgia 30097
(770)495-6200 FAX (770) 495-9688
www.RYBD.com

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of FieldTurf USA 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about FieldTurf USA 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of FieldTurf USA 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about FieldTurf USA 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental Schedule H, Part IV, Line 4i-Schedule of Assets (Held at Year End) and Schedule H, Part IV, Line 4a – Schedule of Delinquent Participant Contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional

procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

December 27, 2023

FIELDTURF USA 401(k) PLAN
Statements of Net Assets Available for Benefits
December 31,

	2022	2021
ASSETS:		
Investments at Fair Value:		
Participant-directed investments	$ 29,058,869	$ 32,890,664
Guaranteed Investment Contract:		
Fully benefit-responsive investment contract at contract value	953,675	1,027,891
Total Investments	30,012,544	33,918,555
Receivables:		
Employer contributions	32,632	97,299
Other employer contributions	226,202	80,990
Participant contributions	67,601	87,371
Notes receivable from participants	708,903	516,692
Total Receivables	1,035,338	782,352
NET ASSETS AVAILABLE FOR BENEFITS	$ 31,047,882	$ 34,700,907

See independent auditors' report and accompanying notes.

FIELDTURF USA 401(k) PLAN
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2022

Additions to net assets attributed to:	
Investment Income:	
Net appreciation (depreciation) in fair value of investments	$ (5,688,000)
Dividends and capital gain distributions reinvested	563,450
Interest income on notes receivable from participants	26,038
Total Investment Income	(5,098,512)
Contributions:	
Employer	1,281,585
Other employer	145,212
Participants	2,605,779
Rollovers	141,526
Total Contributions	4,174,102
Total Additions (Deductions)	(924,410)
Deductions from net assets attributed to:	
Benefits paid to participants	2,468,777
Administrative and professional fees	259,838
Total Deductions	2,728,615
Net Increase (Decrease)	(3,653,025)
Net assets available for plan benefits, beginning of year	34,700,907
Net assets available for plan benefits, end of year	$ 31,047,882

See independent auditors' report and accompanying notes.

FIELDTURF USA 401(K) PLAN
Notes to Financial Statements
December 31, 2022 and 2021

Note 1. Description of the Plan

The following description of the FieldTurf USA 401(k) Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General. The Plan covers eligible employees of FieldTurf USA, Inc. as well as its subsidiaries who are participating employers; Beynon Sports Surfaces, Inc. and L.E.R., Inc. (collectively referred to as "the Company").

The Plan is a defined contribution plan that covers all employees of the Company, except (i) members of a collective bargaining unit unless the collective bargaining agreement provides to the contrary; and (ii) nonresident aliens with no U.S. source income; (iii) independent contractors; and (iv) part-time employees, temporary employees and seasonal employees unless they complete at least 1,000 hours of service in a 12 consecutive month period. Eligible employees participate in the Plan on the first day of the month coincident with or next following their completion of two consecutive months of service. The Plan is subject to the provisions of the Employment Retirement Income Security Act of 1974 (ERISA). The Board of Trustees oversees governance of the Plan. The Plan's Investment Committee determines the appropriateness of the Plan's investments, monitors investment performance, and reports to the Plan's Board of Trustees.

Plan Amendments. On June 1, 2020 the Plan was amended to eliminate the Plan's safe harbor match contribution. On January 1, 2021 the Plan was amended to reinstate the Plan's safe harbor match contribution and to comply with IRS Notice 2017-37 cumulative changes in plan qualification requirements.

Contributions. Each year, participants may contribute up to 100% of their eligible pre-tax annual compensation, as defined by the Plan. This deduction may not exceed the maximum amount allowed under the Internal Revenue Code. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company currently offers mutual funds and an insurance investment contract as investment options for participants.

The Plan provides for a safe harbor match contribution in an amount equal to 100% of salary deferrals that do not exceed 3% of eligible compensation plus 50% of salary deferrals between 3% and 5% of eligible compensation ("safe harbor match").

Contributions are subject to certain Internal Revenue Service limitations.

Note 1. Description of the Plan (continued)

Participant Accounts. Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's contribution, (b) Plan earnings (losses) and is reduced for loans, withdrawals, benefit distributions and an allocation of any administrative expenses paid by the plan. All of the Plan's investment options are fully participant directed. Upon enrollment in the Plan, a participant may direct contributions into any of the Plan's investment options. Participant accounts are further credited or charged with their pro rata share of earnings or losses of the total investments in each investment account and their share of administrative expenses. Allocation are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting. Participants are immediately vested in their contributions plus actual earnings thereon. The safe harbor match contributions are always 100% vested as well as the earnings on those accounts.

Notes Receivable from Participants. Participants may borrow from their account up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The notes receivable are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest is paid ratably through payroll deductions.

Payment of Benefits. On termination of service due to death, disability or retirement, or Company termination of the Plan, the participant or designated beneficiary may elect to receive a lump-sum amount equal to the value of the participant's interest in his or her account. For termination of service for other reasons, a participant may receive the value of the interest in his or her account as a lump sum distribution, including a rollover to an individual retirement account.

Basis of Accounting. The financial statements of the Plan are prepared on the accrual basis of accounting.

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

Note 2. Summary of Significant Accounting Policies

Investment Valuation and Income Recognition. Investments are reported at fair value, except for a fully benefit-responsive investment contract, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Administrative Committee determines the Plan's valuation policies. See Note 4 for discussion of fair value measurements.

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

Use of Estimates. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Plan Expenses. Investment expenses and commissions are paid by the Plan. A portion of other administrative expenses and professional fees are typically paid by the Plan sponsor. Expenses that are paid by the Plan sponsor are excluded from these financial statements. Most investment related expenses are included in the net appreciation (depreciation) of fair value of investments. The other expenses paid by the Plan are included in Administrative and professional fees on the Statement of Changes in Net Assets Available for Benefits.

Payment of Benefits. Benefits are recorded when paid.

Notes Receivable From Participants. Notes receivable from participants are measured at their unpaid principal balances 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.

Note 2. Summary of Significant Accounting Policies (continued)

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

Subsequent Events. The Plan has evaluated subsequent events through December 27, 2023, the date which the financial statements were available to be issued.

Plan Merger. The Plan sponsor, FieldTurf, USA, Inc. has determined that it will merge the assets of the Plan into the Tarkett 401(k) Plan effective December 29, 2023. FieldTurf USA, Inc., Beynon Sports Surfaces, Inc. and L.E.R. will become participating employers in the Tarkett 401(k) Plan effective January 1, 2024. Nationwide Trust Company, FSB will be removed as the trustee of the Plan's assets and Fidelity Management Trust Company will become the successor trustee of the merged assets.

Note 3. Investment in Insurance Contract

At December 31, 2022 and 2021, the Plan had invested in a fully benefit-responsive guaranteed investment contract investment option, the Fixed Select Contract issued by Nationwide Financial Services, Inc. and Subsidiaries ("NFS").

NFS maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract meets the criteria to be considered fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the investment contract. The investment contract is presented on the face of the statement of net assets available for benefits at contract value. Contract value, as reported to the plan by NFS, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Note 3. Investment in Insurance Contract (continued)

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2022 and 2021 was $953,675 and $1,027,891, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 1 percent. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the ability of the plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that any events which would limit the plan's ability to transact at contract value with participants are probable of occurring.

The average yields based on the interest rate credited to participants and based on actual earnings were 1.8% and 1.6% for the years ending December 31, 2022 and 2021.

Note 4. Fair Value Measurements

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. Level 2 inputs consist of observable inputs other than quoted prices for identical assets (Level 1). Level 3 inputs are unobservable and have the lowest priority.

The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. There are no plan assets requiring the use of Level 3 inputs for the periods presented and there were no changes in the methods used to measure fair value at December 31, 2022 and 2021.

Note 4. Fair Value Measurements (continued)

Mutual funds: At December, 31, 2022 and 2021, mutual funds are valued based on quoted market prices. Shares of mutual funds are valued at quoted market prices as of the last trading day of the Plan year. Participant loans are valued at amortized cost, which represents fair value.

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

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

	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Shares in registered investment companies	$ 29,058,869	$ -	$ -	$ 29,058,869
Guaranteed investment contract	-	953,675	-	953,675
Total investments in the fair value hierarchy	$ 29,058,869	$ 953,675	$ -	$ 30,012,544

	December 31, 2021			
	Level 1	Level 2	Level 3	Total
Shares in registered investment companies	$ 32,890,664	$ -	$ -	$ 32,890,664
Guaranteed investment contract	-	1,027,891	-	1,027,891
Total investments in the fair value hierarchy	$ 32,890,664	$ 1,027,891	$ -	$ 33,918,555

Note 5. Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Any unallocated assets of the Plan shall be allocated to participant accounts and distributed in such a manner as the Company may determine.

Note 6. Information Certified By the Plan's Trustee

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments held at December 31, 2022 and 2021, and net appreciation (depreciation) in fair value of investments, interest and dividends for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Nationwide Trust Company, FSB (the trustee of the Plan).

Note 7. Tax Status

The Plan is a tax-qualified retirement plan under Code Section 401(a), with a qualified cash or deferred arrangement under Code Section 401(k). The Plan is an adopted form of the Non-Standardized Prototype Profit Sharing Plan with CODA ("Non-Standardized Plan"). The Non-Standardized Plan received an opinion letter from the IRS dated June 20, 2020, which stated that the language of the Non-Standardized Plan was in compliance with the applicable requirements of the Code. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is designed, and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

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

Note 8. Related Party Transactions

The Plan holds certain investments in a guaranteed investment contract that is managed by an affiliate of the Plan trustee. This affiliate is considered a party-in-interest (as defined in ERISA) to the Plan. As of December 31, 2022 and 2021, funds of $953,675 and $1,027,891 respectively, were held in such investments and are considered party-in-interest transactions.

Supplemental Schedules

FIELDTURF USA 401(K) PLAN

Schedule H, Part IV, Line 4i-Schedule of Assets (Held at End of Year)

EIN: 58-2330410 Plan Number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity date	(d) Cost	(e) Current Value
*	Nationwide Fixed Select Contract	Guaranteed investment contract	**	$ 953,675
N/A	Amcent Val I	Registered Investment Company Fund	**	8
N/A	Amcent Zercpn Bd 2025 Inv	Registered Investment Company Fund	**	231,763
N/A	Amfds Am Hi Inc Tr R6	Registered Investment Company Fund	**	6
N/A	AmFds Bd Fd Am R6	Registered Investment Company Fund	**	27,516
N/A	Amfds Europacfc Gr R6	Registered Investment Company Fund	**	5
N/A	Amfds Invmt Co Am R6	Registered Investment Company Fund	**	8
N/A	Amana New Prspct R6	Registered Investment Company Fund	**	3
N/A	Amfds New Wld R6	Registered Investment Company Fund	**	5
N/A	Amana Gr Inv	Registered Investment Company Fund	**	66,036
N/A	Amana Inc Inv	Registered Investment Company Fund	**	30,003
N/A	Baron Ptnrs Inst	Registered Investment Company Fund	**	97,247
N/A	Clvrt Intl Rsp Indx R6	Registered Investment Company Fund	**	6,819
N/A	Col Conv Sec Inst2	Registered Investment Company Fund	**	901
N/A	Dfa US Smcap Inst	Registered Investment Company Fund	**	436,058
N/A	Dws Hi Inc Inst	Registered Investment Company Fund	**	6
N/A	Dbline Cor Fxd Inc I	Registered Investment Company Fund	**	1,415,256
N/A	Fed Hrms Gov Oblgtns Prmr	Registered Investment Company Fund	**	1,227,696
N/A	Fed Hrms Inst Hiyldbd Inst	Registered Investment Company Fund	**	58,625
N/A	Fid 500 Index	Registered Investment Company Fund	**	1,254,450
N/A	Fid Govt Mnymkt K6	Registered Investment Company Fund	**	519,074
N/A	Fid Infl Prtct Bd Indx	Registered Investment Company Fund	**	72,275
N/A	Fid Mult Asst Indx	Registered Investment Company Fund	**	2,927,169
N/A	Fid Us Bd Indx	Registered Investment Company Fund	**	49,004
N/A	Fidadv Gr Oppr Inst	Registered Investment Company Fund	**	89,928
N/A	Invsco Comstk R5	Registered Investment Company Fund	**	9
N/A	Ms Insight I	Registered Investment Company Fund	**	36,533
N/A	Msif Incptn I	Registered Investment Company Fund	**	33,718
N/A	MetWest Ultra Shrt Bd I	Registered Investment Company Fund	**	818,470
N/A	Nw Intl Indx R6	Registered Investment Company Fund	**	43,649
N/A	Pionr Strat Inc Y	Registered Investment Company Fund	**	3
N/A	Tiaacrf Lfcycind 2030 Inst	Registered Investment Company Fund	**	111,855
N/A	Tiaacrf Lfcycind 2035 Inst	Registered Investment Company Fund	**	155,427
N/A	Tiaacrf Lfcycind 2040 Inst	Registered Investment Company Fund	**	139,450
N/A	Tiaacrf Lfcycind 2045 Inst	Registered Investment Company Fund	**	316,004
N/A	Tiaacrf Lfcycind 2050 Inst	Registered Investment Company Fund	**	232,100
N/A	Tiaacrf Lfcycind 2055 Inst	Registered Investment Company Fund	**	38,016
N/A	Tiaacrf Lfcycind 2060 Inst	Registered Investment Company Fund	**	21,899
N/A	Tiaacrf Lfcycind 2065 Inst	Registered Investment Company Fund	**	680
N/A	Tiaacrf Lfcycindrtinc Inst	Registered Investment Company Fund	**	9,884
N/A	Trowepr Blue Chip Gr	Registered Investment Company Fund	**	7
N/A	Trowepr Gr Stk	Registered Investment Company Fund	**	8

FIELDTURF USA 401(K) PLAN

Schedule H, Part IV, Line 4i-Schedule of Assets (Held at End of Year) - Continued

EIN: 58-2330410 Plan Number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity date	(d) Cost	(e) Current Value
N/A	Trowepr Spctrmmodgralloc	Registered Investment Company Fund	**	6,258
N/A	Vaneck Intl Inv Gold Inst	Registered Investment Company Fund	**	36,821
N/A	Vngrd 500 Index Fd As	Registered Investment Company Fund	**	42,199
N/A	Vngrd Altrntv Strat Inv	Registered Investment Company Fund	**	249,729
N/A	Vngrd Bal Indx Adml	Registered Investment Company Fund	**	4,887,258
N/A	Vngrd Cnsmr Stpls Adml	Registered Investment Company Fund	**	53,643
N/A	Vngrd Comdty Strat Adml	Registered Investment Company Fund	**	251,413
N/A	Vngrd Devl Mkt Indx Adml	Registered Investment Company Fund	**	94,959
N/A	Vngrd Divd Gr Inv	Registered Investment Company Fund	**	694,995
N/A	Vngrd Emrg Mkt Stkindxadml	Registered Investment Company Fund	**	629,901
N/A	Vngrd Ftse Soc Indx Adml	Registered Investment Company Fund	**	1,845
N/A	Vngrd Gr Index Adml	Registered Investment Company Fund	**	1,630,540
N/A	Vngrd Infl Prtct Sec Adml	Registered Investment Company Fund	**	33,600
N/A	Vngrd Info Tech Indx Addml	Registered Investment Company Fund	**	106,532
N/A	Vngrd Intdrtrmtrsind Adml	Registered Investment Company Fund	**	322,302
N/A	Vngrd Intl Val Inv	Registered Investment Company Fund	**	346,654
N/A	Vngrd Mid-Cap Idx Fd As	Registered Investment Company Fund	**	876,534
N/A	Vngrd Realest Indx Adml	Registered Investment Company Fund	**	501,996
N/A	Vngrd St Corp Bd Indx Adml	Registered Investment Company Fund	**	62,057
N/A	Vngrd Sm Cap Indx Fd As	Registered Investment Company Fund	**	1,131,721
N/A	Vngrd Trgt Rtrmt 2025 Inv	Registered Investment Company Fund	**	16,632
N/A	Vngrd Trgt Rtrmt 2030 Inv	Registered Investment Company Fund	**	33,370
N/A	Vngrd Trgt Rtrmt 2035 Inv	Registered Investment Company Fund	**	105,908
N/A	Vngrd Trgt Rtrmt 2040 Inv	Registered Investment Company Fund	**	150,284
N/A	Vngrd Trgt Rtrmt 2045 Inv	Registered Investment Company Fund	**	202,217
N/A	Vngrd Trgt Rtrmt 2050 Inv	Registered Investment Company Fund	**	202,471
N/A	Vngrd Trgt Rtrmt 2055 Inv	Registered Investment Company Fund	**	6,526
N/A	Vngrd Trgt Rtrmt 2060 Inv	Registered Investment Company Fund	**	70,878
N/A	Vngrd Trgt Rtrmt Inc	Registered Investment Company Fund	**	633
N/A	Vngrd Ttl Bnd Mkt Ldx Adm	Registered Investment Company Fund	**	155,154
N/A	Vngrt Ttl Intl Bd Idx Adml	Registered Investment Company Fund	**	98,123
N/A	Vngrt Ttl Intlstkindx Adml	Registered Investment Company Fund	**	1,239,829
N/A	Vngrd Ttl Stmkt Indx Fd As	Registered Investment Company Fund	**	1,804,816
N/A	Vngrd Val Indx Adml	Registered Investment Company Fund	**	1,353,890
N/A	Vngrd Wlsly Inc Adml	Registered Investment Company Fund	**	1,189,608
N/A	Participant Loans	Interest rate from 3.25% - 6.5%	-0-	708,903
	Total			$ 30,721,447

FIELDTURF USA 401(K) PLAN

See independent auditors' report and accompanying notes.

Schedule H, Part IV, LINE 4a-Schedule of Delinquent Participant Contributions

DECEMBER 31, 2022

EIN: 58-2330410 Plan Number: 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: x	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 68,860				$ 68,860
295,223	295,223			
$ 364,083	$ 295,223	$ -	$ -	$ 68,860

See independent auditors' report and accompanying notes.

Schedule H, Line 4

Schedule of Delinquent Participant Contributions

For the Plan Year Beginning 01/01/2022 and Ending 12/31/2022
Name of Plan: FieldTurf USA 401(k) Plan
Employer Identification Number: 58-2330410 Three-digit plan number: 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: X	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$68,860				$68,860
$295,223	$295,223			

FIELDTURF USA 401(K) PLAN

Schedule H, Part IV, Line 4i-Schedule of Assets (Held at End of Year)

EIN: 58-2330410 Plan Number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity date	(d) Cost	(e) Current Value
*	Nationwide Fixed Select Contract	Guaranteed investment contract	**	$ 953,675
N/A	Amcent Val I	Registered Investment Company Fund	**	8
N/A	Amcent Zercpn Bd 2025 Inv	Registered Investment Company Fund	**	231,763
N/A	Amfds Am Hi Inc Tr R6	Registered Investment Company Fund	**	6
N/A	AmFds Bd Fd Am R6	Registered Investment Company Fund	**	27,516
N/A	Amfds Europacfc Gr R6	Registered Investment Company Fund	**	5
N/A	Amfds Invmt Co Am R6	Registered Investment Company Fund	**	8
N/A	Amana New Prspct R6	Registered Investment Company Fund	**	3
N/A	Amfds New Wld R6	Registered Investment Company Fund	**	5
N/A	Amana Gr Inv	Registered Investment Company Fund	**	66,036
N/A	Amana Inc Inv	Registered Investment Company Fund	**	30,003
N/A	Baron Ptnrs Inst	Registered Investment Company Fund	**	97,247
N/A	Clvrt Intl Rsp Indx R6	Registered Investment Company Fund	**	6,819
N/A	Col Conv Sec Inst2	Registered Investment Company Fund	**	901
N/A	Dfa US Smcap Inst	Registered Investment Company Fund	**	436,058
N/A	Dws Hi Inc Inst	Registered Investment Company Fund	**	6
N/A	Dbline Cor Fxd Inc I	Registered Investment Company Fund	**	1,415,256
N/A	Fed Hrms Gov Oblgtns Prmr	Registered Investment Company Fund	**	1,227,696
N/A	Fed Hrms Inst Hiyldbd Inst	Registered Investment Company Fund	**	58,625
N/A	Fid 500 Index	Registered Investment Company Fund	**	1,254,450
N/A	Fid Govt Mnymkt K6	Registered Investment Company Fund	**	519,074
N/A	Fid Infl Prtct Bd Indx	Registered Investment Company Fund	**	72,275
N/A	Fid Mult Asst Indx	Registered Investment Company Fund	**	2,927,169
N/A	Fid Us Bd Indx	Registered Investment Company Fund	**	49,004
N/A	Fidadv Gr Oppr Inst	Registered Investment Company Fund	**	89,928
N/A	Invsco Comstk R5	Registered Investment Company Fund	**	9
N/A	Ms Insight I	Registered Investment Company Fund	**	36,533
N/A	Msif Incptn I	Registered Investment Company Fund	**	33,718
N/A	MetWest Ultra Shrt Bd I	Registered Investment Company Fund	**	818,470
N/A	Nw Intl Indx R6	Registered Investment Company Fund	**	43,649
N/A	Pionr Strat Inc Y	Registered Investment Company Fund	**	3
N/A	Tiaacrf Lfcycind 2030 Inst	Registered Investment Company Fund	**	111,855
N/A	Tiaacrf Lfcycind 2035 Inst	Registered Investment Company Fund	**	155,427
N/A	Tiaacrf Lfcycind 2040 Inst	Registered Investment Company Fund	**	139,450
N/A	Tiaacrf Lfcycind 2045 Inst	Registered Investment Company Fund	**	316,004
N/A	Tiaacrf Lfcycind 2050 Inst	Registered Investment Company Fund	**	232,100
N/A	Tiaacrf Lfcycind 2055 Inst	Registered Investment Company Fund	**	38,016
N/A	Tiaacrf Lfcycind 2060 Inst	Registered Investment Company Fund	**	21,899
N/A	Tiaacrf Lfcycind 2065 Inst	Registered Investment Company Fund	**	680
N/A	Tiaacrf Lfcycindrtinc Inst	Registered Investment Company Fund	**	9,884
N/A	Trowepr Blue Chip Gr	Registered Investment Company Fund	**	7
N/A	Trowepr Gr Stk	Registered Investment Company Fund	**	8

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Schedule H, Part IV, Line 4i-Schedule of Assets (Held at End of Year) - Continued

EIN: 58-2330410 Plan Number: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral par, or maturity date	(d) Cost	(e) Current Value
N/A	Trowepr Spctrmmodgralloc	Registered Investment Company Fund	**	6,258
N/A	Vaneck Intl Inv Gold Inst	Registered Investment Company Fund	**	36,821
N/A	Vngrd 500 Index Fd As	Registered Investment Company Fund	**	42,199
N/A	Vngrd Altrntv Strat Inv	Registered Investment Company Fund	**	249,729
N/A	Vngrd Bal Indx Adml	Registered Investment Company Fund	**	4,887,258
N/A	Vngrd Cnsmr Stpls Adml	Registered Investment Company Fund	**	53,643
N/A	Vngrd Comdty Strat Adml	Registered Investment Company Fund	**	251,413
N/A	Vngrd Devl Mkt Indx Adml	Registered Investment Company Fund	**	94,959
N/A	Vngrd Divd Gr Inv	Registered Investment Company Fund	**	694,995
N/A	Vngrd Emrg Mkt Stkindxadml	Registered Investment Company Fund	**	629,901
N/A	Vngrd Ftse Soc Indx Adml	Registered Investment Company Fund	**	1,845
N/A	Vngrd Gr Index Adml	Registered Investment Company Fund	**	1,630,540
N/A	Vngrd Infl Prtct Sec Adml	Registered Investment Company Fund	**	33,600
N/A	Vngrd Info Tech Indx Addml	Registered Investment Company Fund	**	106,532
N/A	Vngrd Intdrtrmtrsind Adml	Registered Investment Company Fund	**	322,302
N/A	Vngrd Intl Val Inv	Registered Investment Company Fund	**	346,654
N/A	Vngrd Mid-Cap Idx Fd As	Registered Investment Company Fund	**	876,534
N/A	Vngrd Realest Indx Adml	Registered Investment Company Fund	**	501,996
N/A	Vngrd St Corp Bd Indx Adml	Registered Investment Company Fund	**	62,057
N/A	Vngrd Sm Cap Indx Fd As	Registered Investment Company Fund	**	1,131,721
N/A	Vngrd Trgt Rtrmt 2025 Inv	Registered Investment Company Fund	**	16,632
N/A	Vngrd Trgt Rtrmt 2030 Inv	Registered Investment Company Fund	**	33,370
N/A	Vngrd Trgt Rtrmt 2035 Inv	Registered Investment Company Fund	**	105,908
N/A	Vngrd Trgt Rtrmt 2040 Inv	Registered Investment Company Fund	**	150,284
N/A	Vngrd Trgt Rtrmt 2045 Inv	Registered Investment Company Fund	**	202,217
N/A	Vngrd Trgt Rtrmt 2050 Inv	Registered Investment Company Fund	**	202,471
N/A	Vngrd Trgt Rtrmt 2055 Inv	Registered Investment Company Fund	**	6,526
N/A	Vngrd Trgt Rtrmt 2060 Inv	Registered Investment Company Fund	**	70,878
N/A	Vngrd Trgt Rtrmt Inc	Registered Investment Company Fund	**	633
N/A	Vngrd Ttl Bnd Mkt Ldx Adm	Registered Investment Company Fund	**	155,154
N/A	Vngrt Ttl Intl Bd Idx Adml	Registered Investment Company Fund	**	98,123
N/A	Vngrt Ttl Intlstkindx Adml	Registered Investment Company Fund	**	1,239,829
N/A	Vngrd Ttl Stmkt Indx Fd As	Registered Investment Company Fund	**	1,804,816
N/A	Vngrd Val Indx Adml	Registered Investment Company Fund	**	1,353,890
N/A	Vngrd Wlsly Inc Adml	Registered Investment Company Fund	**	1,189,608
N/A	Participant Loans	Interest rate from 3.25% - 6.5%	-0-	708,903
	Total			$ 30,721,447