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:
- [X] 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
WET DESIGN 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1995

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)
WET ENTERPRISES, INC.

10827 SHERMAN WAY
SUN VALLEY, CA 91352

2b Employer Identification Number (EIN)
95-3899593

2c Plan Sponsor's telephone number
818-769-6200

2d Business code (see instructions)
339900

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.	01/17/2024	LINDA LIU
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		
5	Total number of participants at the beginning of the plan year	**5**	319
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)**	172
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	172
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	155
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	328
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	328
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	290
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	3
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:

2S 2T 3D 2E 2F 2G 2J 2K

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [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)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 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
WET DESIGN 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WET ENTERPRISES, INC.

D Employer Identification Number (EIN)
95-3899593

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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)

RAYMOND JAMES & ASSOCIATES INC

59-1237041

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	43617	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	3960	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AS SPL SM CAP VAL IS - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
DODGE&COX INTL STK I - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
GALLIARD STBLE RTN M 800 LASALLE AVENUE SUITE 1400 MINNEAPOLIS, MN 55402	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
GUGHM TOT RTN BD IS - MUFG INVESTO 805 KING FARM BOULEVARD, SUITE 600 ROCKVILLE, MD 20850	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
KPRNK GLB ALL CAP I - DST SYSTEMS 43-1581814	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PIF REAL EST SEC IS - PRINCIPAL SH 711 HIGH STREET DES MOINES, IA 50392	0.10%

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

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

A Name of plan
WET DESIGN 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WET ENTERPRISES, INC.

D Employer Identification Number (EIN)
95-3899593

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: PUTN LG CP VAL TR I

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1867445-226	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PUTN LG CP VAL TR I

b Name of sponsor of entity listed in (a): PUTNAM FIDUCIARY TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
82-3639536-275	C	173878

a Name of MTIA, CCT, PSA, or 103-12 IE: GALLIARD STBLE RTN M

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
94-6751924-001	C	816912

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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
WET DESIGN 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WET ENTERPRISES, INC.

D Employer Identification Number (EIN)
95-3899593

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	86042	36240
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	227882	261454
(9) Value of interest in common/collective trusts	1c(9)	842927	990790
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	18783622	14450610
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	19940473	15739094
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	36660
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	36660
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	19940473	15702434

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)	0	
(B) Participants	2a(1)(B)	956907	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		956907
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	17665	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		17665
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1172319	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1172319
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-3669
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-4692367
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		-2549145
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1641317	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1641317
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	47577	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		47577
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1688894
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-4238039
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: JONES & MALHOTRA **(2)** EIN: 95-4668647

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		1592811

		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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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

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

SCHEDULE R (Form 5500)

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
WET DESIGN 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WET ENTERPRISES, INC.

D Employer Identification Number (EIN)
95-3899593

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 |

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): 04-6568107

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_____

WET Design 401(K) Plan

Report on Financial Statements
(With Supplementary Information)

December 31, 2022 and 2021

WET Design 401(K) Plan

Financial Statements

December 31, 2022 and 2021

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Independent Auditors' Report

To the Participants and Plan Administrator of
WET Design 401(K) Plan:

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 1 to the financial statements, is complete and accurate.

Opinion

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

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

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Independent Auditors' Report (continued)

To the Participants and Plan Administrator of
WET Design 401(K) Plan:

Basis for Opinion

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

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 WET Design 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, 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.

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Independent Auditors' Report (continued)

To the Participants and Plan Administrator of
WET Design 401(K) Plan:

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of WET Design 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 WET Design 401(K) Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the 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.

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Independent Auditors' Report (continued)

To the Participants and Plan Administrator of
WET Design 401(K) Plan:

Other Matters - Supplemental Schedules Required by ERISA

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

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

In our opinion

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

Jones & Malhotra

December 18, 2023
Los Angeles, California

825 Colorado Blvd, Suite 219, Los Angeles, CA 90041 • Tel: (323) 550-8400 • Fax: (323) 550-8777
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WET Design 401(K) Plan

Statements of Net Assets Available for Benefits

December 31, 2022 and 2021

ASSETS

	2022	2021
Investments, at fair value:		
Registered investment companies	$ 14,450,610	$ 18,783,622
Common collective trust	990,790	842,927
Total assets	15,441,400	19,626,549
Receivables:		
Notes receivable from participants	261,454	227,882
Participant contributions receivable	36,240	86,042
Total receivables	297,694	313,924
Total assets	15,739,094	19,940,473
LIABILITIES		
Excess contributions payable	36,660	-
Total liabilities	36,660	-
Net assets available for benefits	$ 15,702,434	$ 19,940,473

See accompanying notes to the financial statements

WET Design 401(K) Plan

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2022

Additions:		
Additions to net assets attributed to:		
Investment income:		
Net depreciation in fair value of registered investment companies	(4,692,367)	
Net depreciation in fair value of common collective trust funds	(3,669)	
Dividends and interest from registered investment companies	1,172,319	$ (3,523,717)
Interest income on notes receivable from participants		17,665
Contributions from participants - salary deferrals		956,907
Total additions		(2,549,145)
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	1,641,317	
Administration fees	47,577	1,688,894
Net decrease		(4,238,039)
Net assets available for benefits:		
Beginning of year		19,940,473
End of year		$ 15,702,434

See accompanying notes to the financial statements

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the WET Design 401(K) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan, adopted as of January 1, 1995 is a defined contribution plan covering substantially all employees of WET Enterprises, Inc. a California corporation (the "Employer"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Employer is responsible for oversight of the Plan. The Employer determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Eligibility

Employees who have attained 21 years of age and have completed at least 1 month of service are eligible to participate in the Plan. To qualify to receive an allocation of Employer's contributions, eligible employees must have completed 1,000 hours of service and must be employed on the last day of the Plan year. Employees can enter the Plan on the first day of the month immediately following satisfaction of eligibility requirements.

Contributions

Each year, participants may contribute a certain percentage of their pretax annual compensation as defined in the Plan. 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 defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate. The default participant deferral is 3% of compensation in the first year of participation. The deferral percentage is increased by 1% each year thereafter subject to a maximum deferral of 10% of compensation. The Employer may match, at its discretion, a fixed amount, or a set percentage of each eligible employee's contribution as determined by its board of directors. Additional amounts including a profit-sharing contribution may also be contributed at the option of the Employer. Contributions are subject to certain IRS limitations. No Employer contributions were made for the years ended December 31, 2022 and 2021.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Employer's contribution and (b) Plan earnings and charged with an allocation of administrative expenses paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

NOTE 1 - DESCRIPTION OF THE PLAN (continued)

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Employer's matching and discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is vested in annual increments of 20 percent, vesting at 20 percent after the first year of credited service, and up to 100 percent after the fifth year of credited service.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a 10-year period. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Normal retirement age is 65 years. The Plan does not permit early retirement.

Forfeited Accounts

The portion of an employee's interest that is not vested upon the employee's break in service is forfeited. The non-vested forfeited balance can be reallocated as of the end of the Plan year to participants in the same manner as Employer contributions or can be used to pay for Plan related expenses. As of December 31, 2022 and 2021, the forfeited non-vested account balances were $4,046 and $2,190, respectively. During 2022, $829 from the forfeited non-vested account balance was used to pay for Plan related expenses.

Notes Receivable from Participants

Participants may borrow from their fund accounts up to 50 percent of their total vested balance, subject to a minimum of $1,000 and a maximum of $50,000. The notes are secured by the vested balance in the participant's account. The Plan provisions require a reasonable interest rate to be charged on the notes, and principal and interest to be paid ratably through regular payroll deductions. Interest charged on the notes ranges from 4.25% to 7.25% and the notes mature between November 2023 and October 2027.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contribution income. The excess contributions for the year ended December 31, 2022 aggregated $36,660 and were distributed to the applicable participants prior to the required due date.

NOTE 1 - DESCRIPTION OF THE PLAN (continued)

Tax Status

The Plan is based on a volume submitter profit sharing 401(k) plan agreement. The Internal Revenue Service has issued an opinion letter dated June 30, 2020 granting approval to the volume submitter plan document. Under this arrangement the Plan is not obligated to file for a separate determination letter. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code and, therefore, believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions. On October 25, 2021 the U.S. Department of Labor informed the Plan administrator that the Plan was selected for a review for the period January 1, 2018 through December 31, 2022. The DOL discovered several instances of late remittances of employee deferrals and loan withholdings, and ordered the Employer to pay approximately $37,500 in lost earnings for the period under audit. The Employer paid these lost earnings to the Plan in July 2023.

Administration

The Plan has engaged Fidelity Management Trust Company ("FMTC") as the Plan trustee and the record keeper of the Plan. The assets of each fund within the Plan are invested under an arrangement with FMTC, the trustee. Upon enrollment in the Plan, a participant may direct their contributions in the various investment options offered by FMTC. Participants should carefully read the prospectus before investing in the various investment options offered under the Plan.

Related-Party Transactions and Party-in-Interest Transactions

Certain Plan investments are managed by FMTC, the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for investment management services are included in net appreciation/depreciation in fair value of investments, as they are paid through revenue sharing, rather than as a direct payment.

Certified Investments

Certified information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and notes receivable from participants held at December 31, 2022 and 2021, and net appreciation/depreciation in fair value of investments, interest and dividends , and interest income on notes receivable from participants for the year ended December 31, 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute 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 would receive if they were to initiate permitted transactions under the terms of the plan. The Statements of Net Assets Available for Benefits present the fair value of the investment contract (common collective trust funds) and do not reflect the adjustments of the fully benefit-responsive investment contract from fair value to contract value as such amounts adjustments were considered insignificant. The Statement of Changes in Net Assets Available for Benefits is prepared using the contract value basis for fully benefit-responsive investment contracts.

Contributions

Contributions from participants are recorded based on payroll withholdings during the year.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Common Collective Trust

The Plan entered into a traditional fully benefit-responsive investment contract with Fidelity Management Trust Company ("FMTC"), Plan trustee. FMTC 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 common collective trust issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Common Collective Trust (continued)

Because the investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the common collective trust. The common collective trust funds are presented on the face of the statements of net assets available for benefits at fair value without an adjustment to contract value as such adjustment was considered insignificant. Contract value, as reported to the Plan by FMTC, 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.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The aggregate fair value of the common collective trust funds at December 31, 2022 and 2021 was $990,790 and $842,927, respectively. The crediting rate is based on a formula established by the contract issuer. The crediting rates are reviewed on a quarterly basis for resetting.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include: (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, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA or (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (a) an uncured violation of the Plan's investment guidelines, (b) a breach of material obligation under the contract, (c) a material misrepresentation, (d) a material amendment to the agreement without the consent of the issuer.

Investment Valuation and Income Recognition

Investments are reported at fair value which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Employer determines the Plan's valuation policies utilizing information provided by the investment advisers, trustees, and insurance company. See note on fair value measurements below. 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2022 and 2021. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments to participants are recorded when paid.

Expenses

Certain expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. These expenses include fees of the Plan trustee, third-party administrators, and accountants. Loan origination fees are paid directly by the borrowing participants. Other fees related to the administration of the Plan are included in administrative expenses and are charged to participants' accounts. Investment related expenses are included in net appreciation/depreciation of fair value of investments.

Fair Value Measurements

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

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements (continued)

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

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

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

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

Common collective trust: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair Value Measurements (continued)

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

	Assets at Fair Value as of December 31, 2022			
	(Level 1)	(Level 2)	(Level 3)	Total
Registered investment companies	$ 14,450,610	$ -	$ -	$ 14,450,610
Common collective trust	-	990,790	-	990,790
Investments at fair value	$ 14,450,610	$ 990,790	$ -	$ 15,441,400

	Assets at Fair Value as of December 31, 2021			
	(Level 1)	(Level 2)	(Level 3)	Total
Registered investment companies	$ 18,783,622	$ -	$ -	$ 18,783,622
Common collective trust	-	842,927	-	842,927
Investments at fair value	$ 18,783,622	$ 842,927	$ -	$ 19,626,549

NOTE 3 - PLAN TERMINATION

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

NOTE 4 - RISKS AND UNCERTAINTIES

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

NOTE 5 - NON-EXEMPT TRANSACTIONS

During 2022, the Employer failed to remit participant salary deferrals aggregating $931,759 ($545,513 in 2021), and loan repayments aggregating $78,517 ($37,022 in 2021), respectively, to the Plan trustee in a timely manner, as defined by ERISA. These contributions and loan repayments are considered non-exempt party-in-interest transactions which may result in the imposition of tax on the amount of the transactions. See attached supplemental Schedule of Delinquent Participant Contributions. The Employer used guidelines issued by the Department of Labor to compensate participants for lost income resulting from delay in remitting the contributions and loan repayments. The Employer also intends to pay all fines imposed including excise tax resulting from these late remittances. The Employer believes that these non-exempt transactions do not affect the tax status determination of the Plan.

NOTE 6 - SUBSEQUENT EVENTS

As a result of Covid-19 coronavirus, economic uncertainties have arisen which could likely impact the operations of the Employer and the market value of the Plan's investments. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

During 2023 the Employer continued to remit participant deferrals and loan repayments later than the time allowed for such deposits. Participant deferrals for significantly all payroll periods in 2023 were submitted late. The Employer intends to pay all fines imposed including excise tax resulting from these late remittances. The DOL may continue its review of the Plan for the period January 2023 through present date.

The Plan has evaluated subsequent events through December 18, 2023, the date the financial statements were available to be issued. The Plan is not aware of any other significant events that would have a material impact on its financial statements.

SUPPLEMENTAL SCHEDULES

WET Design 401(K) Plan
Schedule H, Part IV, Line 4i
Schedule of Assets (Held At End of Year)
As of December 31, 2022
Employer ID number 95-3899593, Plan number 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost **	(e) Current Value
*	Fidelity Management Trust Co.	Allspring Special Small Cap Value Fund - Class Inst		$ 108,706
*	Fidelity Management Trust Co.	BlackRock Mid-Cap Growth Equity Portfolio Class K		209,826
*	Fidelity Management Trust Co.	DFA Inflation-Protected Securities Portfolio Institutional Class		16,419
*	Fidelity Management Trust Co.	Dodge & Cox International Stock Fund Class I		71,767
*	Fidelity Management Trust Co.	Fidelity 500 Index		991,145
*	Fidelity Management Trust Co.	Fidelity Capital & Income		49,102
*	Fidelity Management Trust Co.	Fidelity Freedom 2010		39,976
*	Fidelity Management Trust Co.	Fidelity Freedom 2015		32,393
*	Fidelity Management Trust Co.	Fidelity Freedom 2020		1,269,983
*	Fidelity Management Trust Co.	Fidelity Freedom 2025		938,770
*	Fidelity Management Trust Co.	Fidelity Freedom 2030		1,954,388
*	Fidelity Management Trust Co.	Fidelity Freedom 2035		2,646,059
*	Fidelity Management Trust Co.	Fidelity Freedom 2040		1,462,107
*	Fidelity Management Trust Co.	Fidelity Freedom 2045		905,141
*	Fidelity Management Trust Co.	Fidelity Freedom 2050		913,415
*	Fidelity Management Trust Co.	Fidelity Freedom 2055		647,088
*	Fidelity Management Trust Co.	Fidelity Freedom 2060		172,324
*	Fidelity Management Trust Co.	Fidelity Freedom 2065		2,536
*	Fidelity Management Trust Co.	Fidelity Freedom Income Fund		20,626
*	Fidelity Management Trust Co.	Fidelity Mid Cap Index Fund		264,827
*	Fidelity Management Trust Co.	Fidelity Small Cap Index Fund		93,898
*	Fidelity Management Trust Co.	Fidelity Total International Index Fund		40,323
*	Fidelity Management Trust Co.	Fidelity US Bond Index Fund		103,059
*	Fidelity Management Trust Co.	Galliard Stable Return M		816,912
*	Fidelity Management Trust Co.	Guggenheim Total Return Bond Fund Institutional Class		29,457
*	Fidelity Management Trust Co.	Invesco International Small-Mid Company Fund Class R6		120,495
*	Fidelity Management Trust Co.	Janus Henderson Balanced Fund Class N		118,254
*	Fidelity Management Trust Co.	John Hancock Funds Disciplined Value Mid Cap Fund Class R6		77,660
*	Fidelity Management Trust Co.	Kopernik Global All-Cap Fund Class I		20,424
*	Fidelity Management Trust Co.	Lord Abbett Developing Growth Fund Class R6		163,540
*	Fidelity Management Trust Co.	Lord Abbett Growth Leaders Fund Class R6		487,306
*	Fidelity Management Trust Co.	Principal Real Estate Securities Institutional Class		122,881
*	Fidelity Management Trust Co.	Putnam Large Cap Value Trust Class I		173,878
*	Fidelity Management Trust Co.	Vanguard International Growth Fund Admiral Shares		356,715
*(1)	Fidelity Management Trust Co.	Notes receivable from participants		261,454
			Total	$ 15,702,854

* Party-in-interest (as defined in the ERISA regulations).

(1) Notes receivable from participants are secured by the vested balance in the participant's account.
Terms range from 1 to 5 years unless it is for the purchase of a primary residence.
Interest is based on prevailing market rates.

** Cost omitted for participant directed investments.

The above information has been certified by Fidelity Management Trust Company, the trustee, as complete and accurate.

See report of independent public accountants and accompanying notes to the financial statements.

WET Design 401(K) Plan
Schedule H, Part IV, Line 4a
Schedule of Delinquent Participant Contributions
For the year ended December 31, 2022
Employer ID number 95-3899593, Plan number 002

Participant Contributions Transferred Late to Plan			Check Here if Late Participant Loan Repayments Are Included	Total That Constitute Nonexempt Prohibited Transactions			
Amount Withheld	Date Withheld	Date Remitted		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Corrected in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
$ 3,069.23	1/6/2022	3/23/2022		$ -	$ 3,069.23	$ -	$ -
421.48	1/7/2022	3/23/2022		-	421.48	-	-
1,728.66	1/11/2022	3/23/2022		-	1,728.66	-	-
1,415.91	1/14/2022	3/23/2022		-	1,415.91	-	-
458.79	1/18/2022	3/23/2022		-	458.79	-	-
2,026.74	1/20/2022	3/23/2022		-	2,026.74	-	-
29,863.41	1/21/2022	3/23/2022		-	29,863.41	-	-
4,356.13	1/25/2022	3/23/2022		-	4,356.13	-	-
4,255.27	1/28/2022	3/23/2022		-	4,255.27	-	-
30.85	2/2/2022	3/23/2022		-	30.85	-	-
364.00	2/3/2022	3/23/2022		-	364.00	-	-
846.16	2/4/2022	3/23/2022		-	846.16	-	-
347.33	2/9/2022	3/23/2022		-	347.33	-	-
3,500.91	2/11/2022	3/23/2022		-	3,500.91	-	-
300.01	2/14/2022	3/23/2022		-	300.01	-	-
232.15	2/16/2022	3/23/2022		-	232.15	-	-
2,398.46	2/23/2022	3/23/2022		-	2,398.46	-	-
121,012.70	2/25/2022	3/23/2022		-	121,012.70	-	-
401.54	3/4/2022	3/23/2022		-	401.54	-	-
1,670.14	3/7/2022	3/23/2022		-	1,670.14	-	-
410.38	3/8/2022	3/23/2022		-	410.38	-	-
3,666.57	3/11/2022	3/23/2022		-	3,666.57	-	-
1,597.84	3/14/2022	3/23/2022		-	1,597.84	-	-
28,716.07	3/25/2022	12/29/2022		-	28,716.07	-	-
1,730.80	3/28/2022	12/29/2022		-	1,730.80	-	-
428.07	3/29/2022	12/29/2022		-	428.07	-	-
5,140.19	4/1/2022	12/29/2022		-	5,140.19	-	-
29,115.56	4/8/2022	12/29/2022		-	29,115.56	-	-
3,261.58	4/15/2022	12/29/2022		-	3,261.58	-	-
1,194.24	4/18/2022	12/29/2022		-	1,194.24	-	-
365.40	4/19/2022	12/29/2022		-	365.40	-	-
2,065.40	4/20/2022	12/29/2022		-	2,065.40	-	-
80.77	4/21/2022	12/29/2022		-	80.77	-	-
28,621.08	4/22/2022	12/29/2022		-	28,621.08	-	-
1,678.41	4/28/2022	12/29/2022		-	1,678.41	-	-
35,252.54	5/6/2022	12/29/2022		-	35,252.54	-	-
729.04	5/12/2022	12/29/2022		-	729.04	-	-
179.20	5/18/2022	12/29/2022		-	179.20	-	-
34,663.41	5/20/2022	12/29/2022		-	34,663.41	-	-
1,277.76	5/24/2022	12/29/2022		-	1,277.76	-	-
1,281.84	6/3/2022	12/29/2022		-	1,281.84	-	-
64.91	6/7/2022	12/29/2022		-	64.91	-	-
30,861.54	6/8/2022	12/29/2022		-	30,861.54	-	-
2,375.28	6/10/2022	12/29/2022		-	2,375.28	-	-
742.57	6/17/2022	12/29/2022		-	742.57	-	-
304.87	6/20/2022	12/29/2022		-	304.87	-	-
49.04	6/24/2022	12/29/2022		-	49.04	-	-
1,463.92	6/27/2022	12/29/2022		-	1,463.92	-	-
191.31	6/28/2022	12/29/2022		-	191.31	-	-
5,698.97	6/30/2022	12/29/2022		-	5,698.97	-	-
36,240.17	6/30/2022	12/19/2023		-	36,240.17	-	-
806.58	7/1/2022	12/29/2022		-	806.58	-	-
739.32	7/5/2022	12/29/2022		-	739.32	-	-
261.05	7/6/2022	12/29/2022		-	261.05	-	-
30,168.66	7/11/2022	12/29/2022		-	30,168.66	-	-
824.63	7/13/2023	12/29/2022		-	824.63	-	-
1,761.67	7/15/2022	12/29/2022		-	1,761.67	-	-
365.35	7/21/2022	12/29/2022		-	365.35	-	-
123.27	7/22/2022	12/29/2022		-	123.27	-	-
182.69	7/26/2022	12/29/2022		-	182.69	-	-
3,526.24	7/28/2022	12/29/2022		-	3,526.24	-	-
3,825.50	7/29/2022	12/29/2022		-	3,825.50	-	-
846.16	8/1/2022	12/29/2022		-	846.16	-	-
333.63	8/2/2022	12/29/2022		-	333.63	-	-
906.89	8/5/2022	12/29/2022		-	906.89	-	-
7,458.76	8/10/2022	12/29/2022		-	7,458.76	-	-
1,196.79	8/12/2022	12/29/2022		-	1,196.79	-	-
914.03	8/16/2022	12/29/2022		-	914.03	-	-
450.81	8/23/2022	12/29/2022		-	450.81	-	-
348.83	8/25/2022	12/29/2022		-	348.83	-	-
8,566.18	8/26/2022	12/29/2022		-	8,566.18	-	-
31,892.25	8/31/2022	12/29/2022		-	31,892.25	-	-
30,139.54	9/1/2022	12/29/2022		-	30,139.54	-	-
19,587.96	9/2/2022	12/29/2022		-	19,587.96	-	-
37,726.69	9/9/2022	12/29/2022		-	37,726.69	-	-
21,897.30	9/12/2022	12/29/2022		-	21,897.30	-	-
22,271.60	9/16/2022	12/29/2022		-	22,271.60	-	-
214.03	9/19/2022	12/29/2022		-	214.03	-	-
22,040.05	9/21/2022	12/29/2022		-	22,040.05	-	-
28,814.94	9/23/2022	12/29/2022		-	28,814.94	-	-
23,055.81	9/30/2022	12/29/2022		-	23,055.81	-	-
19,857.40	10/5/2022	12/29/2022		-	19,857.40	-	-
26,549.04	10/7/2022	12/29/2022		-	26,549.04	-	-
13,720.55	10/10/2022	12/29/2022		-	13,720.55	-	-
256.62	10/14/2022	12/29/2022		-	256.62	-	-
25,380.06	10/21/2022	12/29/2022		-	25,380.06	-	-
24,144.81	11/4/2022	12/29/2022		-	24,144.81	-	-
26,522.62	11/18/2022	12/29/2022		-	26,522.62	-	-
163.08	11/29/2022	12/29/2022		-	163.08	-	-
27,874.75	12/2/2022	12/29/2022		-	27,874.75	-	-
27,894.47	12/16/2022	12/29/2022		-	27,894.47	-	-
$ 931,759.21				$ -	$ 931,759.21	$ -	$ -

See report of independent accountants and accompanying notes to financial statements

WET Design 401(K) Plan
Schedule H, Part IV, Line 4a
Schedule of Delinquent Participant Contributions (continued)
For the year ended December 31, 2022
Employer ID number 95-3899593, Plan number 002

Loan RepaymentsTransferred Late to Plan			Check Here if Late Participant Loan Repayments Are Included	Total That Constitute Nonexempt Prohibited Transactions			
Amount Withheld	Date Withheld	Date Remitted		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Corrected in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
$ 57.56	1/7/2022	3/23/2022	X	$ -	$ 57.56	$ -	$ -
70.54	1/14/2022	3/23/2022	X	-	70.54	-	-
180.28	1/20/2022	3/23/2022	X	-	180.28	-	-
991.56	1/21/2022	3/23/2022	X	-	991.56	-	-
130.77	1/28/2022	3/23/2022	X	-	130.77	-	-
97.89	2/11/2022	3/23/2022	X	-	97.89	-	-
352.44	2/23/2022	3/23/2022	X	-	352.44	-	-
9,893.59	2/25/2022	3/23/2022	X	-	9,893.59	-	-
254.64	3/4/2022	3/23/2022	X	-	254.64	-	-
60.23	3/7/2022	3/23/2022	X	-	60.23	-	-
211.08	3/11/2022	3/23/2022	X	-	211.08	-	-
68.33	3/14/2022	3/23/2022	X	-	68.33	-	-
2,558.08	3/25/2022	6/30/2022	X	-	2,558.08	-	-
1,293.06	4/1/2022	6/30/2022	X	-	1,293.06	-	-
239.26	4/5/2022	6/30/2022	X	-	239.26	-	-
2,758.08	4/8/2022	6/30/2022	X	-	2,758.08	-	-
2,746.89	4/22/2022	6/30/2022	X	-	2,746.89	-	-
2,926.57	5/6/2022	6/30/2022	X	-	2,926.57	-	-
2,926.57	5/20/2022	6/30/2022	X	-	2,926.57	-	-
68.33	5/24/2022	6/30/2022	X	-	68.33	-	-
2,543.76	6/8/2022	6/30/2022	X	-	2,543.76	-	-
400.00	6/20/2022	6/30/2022	X	-	400.00	-	-
417.14	6/30/2022	12/29/2022	X	-	417.14	-	-
190.17	7/1/2022	12/29/2022	X	-	190.17	-	-
60.23	7/5/2022	12/29/2022	X	-	60.23	-	-
2,633.61	7/11/2022	12/29/2022	X	-	2,633.61	-	-
736.75	7/13/2023	12/29/2022	X	-	736.75	-	-
405.48	7/15/2022	12/29/2022	X	-	405.48	-	-
60.23	7/21/2022	12/29/2022	X	-	60.23	-	-
39.87	7/22/2022	12/29/2022	X	-	39.87	-	-
88.11	7/28/2022	12/29/2022	X	-	88.11	-	-
381.47	7/29/2022	12/29/2022	X	-	381.47	-	-
696.10	8/1/2022	12/29/2022	X	-	696.10	-	-
147.80	8/2/2022	12/29/2022	X	-	147.80	-	-
85.97	8/10/2022	12/29/2022	X	-	85.97	-	-
158.12	8/12/2022	12/29/2022	X	-	158.12	-	-
205.86	8/26/2022	12/29/2022	X	-	205.86	-	-
2,969.07	8/31/2022	12/29/2022	X	-	2,969.07	-	-
2,996.42	9/9/2022	12/29/2022	X	-	2,996.42	-	-
2,659.79	9/12/2022	12/29/2022	X	-	2,659.79	-	-
1,404.65	9/16/2022	12/29/2022	X	-	1,404.65	-	-
324.72	9/19/2022	12/29/2022	X	-	324.72	-	-
1,314.13	9/21/2022	12/29/2022	X	-	1,314.13	-	-
3,601.95	9/23/2022	12/29/2022	X	-	3,601.95	-	-
1,021.60	9/30/2022	12/29/2022	X	-	1,021.60	-	-
1,115.19	10/5/2022	12/29/2022	X	-	1,115.19	-	-
3,843.53	10/7/2022	12/29/2022	X	-	3,843.53	-	-
562.84	10/10/2022	12/29/2022	X	-	562.84	-	-
3,739.85	10/21/2022	12/29/2022	X	-	3,739.85	-	-
41.58	10/28/2022	12/29/2022	X	-	41.58	-	-
3,739.85	11/4/2022	12/29/2022	X	-	3,739.85	-	-
4,015.29	11/18/2022	12/29/2022	X	-	4,015.29	-	-
4,015.29	12/2/2022	12/29/2022	X	-	4,015.29	-	-
4,015.29	12/16/2022	12/29/2022	X	-	4,015.29	-	-
$ 78,517.46				$ -	$ 78,517.46	$ -	$ -

See report of independent accountants and accompanying notes to financial statements

WET Design 401(K) Plan
Schedule H, Part IV, Line 4i
Schedule of Assets (Held At End of Year)
As of December 31, 2022
Employer ID number 95-3899593, Plan number 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost **	(e) Current Value
*	Fidelity Management Trust Co.	Allspring Special Small Cap Value Fund - Class Inst		$ 108,706
*	Fidelity Management Trust Co.	BlackRock Mid-Cap Growth Equity Portfolio Class K		209,826
*	Fidelity Management Trust Co.	DFA Inflation-Protected Securities Portfolio Institutional Class		16,419
*	Fidelity Management Trust Co.	Dodge & Cox International Stock Fund Class I		71,767
*	Fidelity Management Trust Co.	Fidelity 500 Index		991,145
*	Fidelity Management Trust Co.	Fidelity Capital & Income		49,102
*	Fidelity Management Trust Co.	Fidelity Freedom 2010		39,976
*	Fidelity Management Trust Co.	Fidelity Freedom 2015		32,393
*	Fidelity Management Trust Co.	Fidelity Freedom 2020		1,269,983
*	Fidelity Management Trust Co.	Fidelity Freedom 2025		938,770
*	Fidelity Management Trust Co.	Fidelity Freedom 2030		1,954,388
*	Fidelity Management Trust Co.	Fidelity Freedom 2035		2,646,059
*	Fidelity Management Trust Co.	Fidelity Freedom 2040		1,462,107
*	Fidelity Management Trust Co.	Fidelity Freedom 2045		905,141
*	Fidelity Management Trust Co.	Fidelity Freedom 2050		913,415
*	Fidelity Management Trust Co.	Fidelity Freedom 2055		647,088
*	Fidelity Management Trust Co.	Fidelity Freedom 2060		172,324
*	Fidelity Management Trust Co.	Fidelity Freedom 2065		2,536
*	Fidelity Management Trust Co.	Fidelity Freedom Income Fund		20,626
*	Fidelity Management Trust Co.	Fidelity Mid Cap Index Fund		264,827
*	Fidelity Management Trust Co.	Fidelity Small Cap Index Fund		93,898
*	Fidelity Management Trust Co.	Fidelity Total International Index Fund		40,323
*	Fidelity Management Trust Co.	Fidelity US Bond Index Fund		103,059
*	Fidelity Management Trust Co.	Galliard Stable Return M		816,912
*	Fidelity Management Trust Co.	Guggenheim Total Return Bond Fund Institutional Class		29,457
*	Fidelity Management Trust Co.	Invesco International Small-Mid Company Fund Class R6		120,495
*	Fidelity Management Trust Co.	Janus Henderson Balanced Fund Class N		118,254
*	Fidelity Management Trust Co.	John Hancock Funds Disciplined Value Mid Cap Fund Class R6		77,660
*	Fidelity Management Trust Co.	Kopernik Global All-Cap Fund Class I		20,424
*	Fidelity Management Trust Co.	Lord Abbett Developing Growth Fund Class R6		163,540
*	Fidelity Management Trust Co.	Lord Abbett Growth Leaders Fund Class R6		487,306
*	Fidelity Management Trust Co.	Principal Real Estate Securities Institutional Class		122,881
*	Fidelity Management Trust Co.	Putnam Large Cap Value Trust Class I		173,878
*	Fidelity Management Trust Co.	Vanguard International Growth Fund Admiral Shares		356,715
*(1)	Fidelity Management Trust Co.	Notes receivable from participants		261,454
			Total	$ 15,702,854

* Party-in-interest (as defined in the ERISA regulations).

(1) Notes receivable from participants are secured by the vested balance in the participant's account.
Terms range from 1 to 5 years unless it is for the purchase of a primary residence.
Interest is based on prevailing market rates.

** Cost omitted for participant directed investments.

The above information has been certified by Fidelity Management Trust Company, the trustee, as complete and accurate.

See report of independent public accountants and accompanying notes to the financial statements.

WET Design 401(K) Plan
Schedule H, Part IV, Line 4a
Schedule of Delinquent Participant Contributions
For the year ended December 31, 2022
Employer ID number 95-3899593, Plan number 002

Participant Contributions Transferred Late to Plan			Check Here if Late Participant Loan Repayments Are Included	Total That Constitute Nonexempt Prohibited Transactions			
Amount Withheld	Date Withheld	Date Remitted		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Corrected in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
$ 3,069.23	1/6/2022	3/23/2022		$ -	$ 3,069.23	$ -	$ -
421.48	1/7/2022	3/23/2022		-	421.48	-	-
1,728.66	1/11/2022	3/23/2022		-	1,728.66	-	-
1,415.91	1/14/2022	3/23/2022		-	1,415.91	-	-
458.79	1/18/2022	3/23/2022		-	458.79	-	-
2,026.74	1/20/2022	3/23/2022		-	2,026.74	-	-
29,863.41	1/21/2022	3/23/2022		-	29,863.41	-	-
4,356.13	1/25/2022	3/23/2022		-	4,356.13	-	-
4,255.27	1/28/2022	3/23/2022		-	4,255.27	-	-
30.85	2/2/2022	3/23/2022		-	30.85	-	-
364.00	2/3/2022	3/23/2022		-	364.00	-	-
846.16	2/4/2022	3/23/2022		-	846.16	-	-
347.33	2/9/2022	3/23/2022		-	347.33	-	-
3,500.91	2/11/2022	3/23/2022		-	3,500.91	-	-
300.01	2/14/2022	3/23/2022		-	300.01	-	-
232.15	2/16/2022	3/23/2022		-	232.15	-	-
2,398.46	2/23/2022	3/23/2022		-	2,398.46	-	-
121,012.70	2/25/2022	3/23/2022		-	121,012.70	-	-
401.54	3/4/2022	3/23/2022		-	401.54	-	-
1,670.14	3/7/2022	3/23/2022		-	1,670.14	-	-
410.38	3/8/2022	3/23/2022		-	410.38	-	-
3,666.57	3/11/2022	3/23/2022		-	3,666.57	-	-
1,597.84	3/14/2022	3/23/2022		-	1,597.84	-	-
28,716.07	3/25/2022	12/29/2022		-	28,716.07	-	-
1,730.80	3/28/2022	12/29/2022		-	1,730.80	-	-
428.07	3/29/2022	12/29/2022		-	428.07	-	-
5,140.19	4/1/2022	12/29/2022		-	5,140.19	-	-
29,115.56	4/8/2022	12/29/2022		-	29,115.56	-	-
3,261.58	4/15/2022	12/29/2022		-	3,261.58	-	-
1,194.24	4/18/2022	12/29/2022		-	1,194.24	-	-
365.40	4/19/2022	12/29/2022		-	365.40	-	-
2,065.40	4/20/2022	12/29/2022		-	2,065.40	-	-
80.77	4/21/2022	12/29/2022		-	80.77	-	-
28,621.08	4/22/2022	12/29/2022		-	28,621.08	-	-
1,678.41	4/28/2022	12/29/2022		-	1,678.41	-	-
35,252.54	5/6/2022	12/29/2022		-	35,252.54	-	-
729.04	5/12/2022	12/29/2022		-	729.04	-	-
179.20	5/18/2022	12/29/2022		-	179.20	-	-
34,663.41	5/20/2022	12/29/2022		-	34,663.41	-	-
1,277.76	5/24/2022	12/29/2022		-	1,277.76	-	-
1,281.84	6/3/2022	12/29/2022		-	1,281.84	-	-
64.91	6/7/2022	12/29/2022		-	64.91	-	-
30,861.54	6/8/2022	12/29/2022		-	30,861.54	-	-
2,375.28	6/10/2022	12/29/2022		-	2,375.28	-	-
742.57	6/17/2022	12/29/2022		-	742.57	-	-
304.87	6/20/2022	12/29/2022		-	304.87	-	-
49.04	6/24/2022	12/29/2022		-	49.04	-	-
1,463.92	6/27/2022	12/29/2022		-	1,463.92	-	-
191.31	6/28/2022	12/29/2022		-	191.31	-	-
5,698.97	6/30/2022	12/29/2022		-	5,698.97	-	-
36,240.17	6/30/2022	12/19/2023		-	36,240.17	-	-
806.58	7/1/2022	12/29/2022		-	806.58	-	-
739.32	7/5/2022	12/29/2022		-	739.32	-	-
261.05	7/6/2022	12/29/2022		-	261.05	-	-
30,168.66	7/11/2022	12/29/2022		-	30,168.66	-	-
824.63	7/13/2023	12/29/2022		-	824.63	-	-
1,761.67	7/15/2022	12/29/2022		-	1,761.67	-	-
365.35	7/21/2022	12/29/2022		-	365.35	-	-
123.27	7/22/2022	12/29/2022		-	123.27	-	-
182.69	7/26/2022	12/29/2022		-	182.69	-	-
3,526.24	7/28/2022	12/29/2022		-	3,526.24	-	-
3,825.50	7/29/2022	12/29/2022		-	3,825.50	-	-
846.16	8/1/2022	12/29/2022		-	846.16	-	-
333.63	8/2/2022	12/29/2022		-	333.63	-	-
906.89	8/5/2022	12/29/2022		-	906.89	-	-
7,458.76	8/10/2022	12/29/2022		-	7,458.76	-	-
1,196.79	8/12/2022	12/29/2022		-	1,196.79	-	-
914.03	8/16/2022	12/29/2022		-	914.03	-	-
450.81	8/23/2022	12/29/2022		-	450.81	-	-
348.83	8/25/2022	12/29/2022		-	348.83	-	-
8,566.18	8/26/2022	12/29/2022		-	8,566.18	-	-
31,892.25	8/31/2022	12/29/2022		-	31,892.25	-	-
30,139.54	9/1/2022	12/29/2022		-	30,139.54	-	-
19,587.96	9/2/2022	12/29/2022		-	19,587.96	-	-
37,726.69	9/9/2022	12/29/2022		-	37,726.69	-	-
21,897.30	9/12/2022	12/29/2022		-	21,897.30	-	-
22,271.60	9/16/2022	12/29/2022		-	22,271.60	-	-
214.03	9/19/2022	12/29/2022		-	214.03	-	-
22,040.05	9/21/2022	12/29/2022		-	22,040.05	-	-
28,814.94	9/23/2022	12/29/2022		-	28,814.94	-	-
23,055.81	9/30/2022	12/29/2022		-	23,055.81	-	-
19,857.40	10/5/2022	12/29/2022		-	19,857.40	-	-
26,549.04	10/7/2022	12/29/2022		-	26,549.04	-	-
13,720.55	10/10/2022	12/29/2022		-	13,720.55	-	-
256.62	10/14/2022	12/29/2022		-	256.62	-	-
25,380.06	10/21/2022	12/29/2022		-	25,380.06	-	-
24,144.81	11/4/2022	12/29/2022		-	24,144.81	-	-
26,522.62	11/18/2022	12/29/2022		-	26,522.62	-	-
163.08	11/29/2022	12/29/2022		-	163.08	-	-
27,874.75	12/2/2022	12/29/2022		-	27,874.75	-	-
27,894.47	12/16/2022	12/29/2022		-	27,894.47	-	-
$ 931,759.21				$ -	$ 931,759.21	$ -	$ -

See report of independent accountants and accompanying notes to financial statements

WET Design 401(K) Plan
Schedule H, Part IV, Line 4a
Schedule of Delinquent Participant Contributions (continued)
For the year ended December 31, 2022
Employer ID number 95-3899593, Plan number 002

Loan RepaymentsTransferred Late to Plan			Check Here if Late Participant Loan Repayments Are Included	Total That Constitute Nonexempt Prohibited Transactions			
Amount Withheld	Date Withheld	Date Remitted		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Corrected in Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and PTE 2002-51
$ 57.56	1/7/2022	3/23/2022	X	$ -	$ 57.56	$ -	$ -
70.54	1/14/2022	3/23/2022	X	-	70.54	-	-
180.28	1/20/2022	3/23/2022	X	-	180.28	-	-
991.56	1/21/2022	3/23/2022	X	-	991.56	-	-
130.77	1/28/2022	3/23/2022	X	-	130.77	-	-
97.89	2/11/2022	3/23/2022	X	-	97.89	-	-
352.44	2/23/2022	3/23/2022	X	-	352.44	-	-
9,893.59	2/25/2022	3/23/2022	X	-	9,893.59	-	-
254.64	3/4/2022	3/23/2022	X	-	254.64	-	-
60.23	3/7/2022	3/23/2022	X	-	60.23	-	-
211.08	3/11/2022	3/23/2022	X	-	211.08	-	-
68.33	3/14/2022	3/23/2022	X	-	68.33	-	-
2,558.08	3/25/2022	6/30/2022	X	-	2,558.08	-	-
1,293.06	4/1/2022	6/30/2022	X	-	1,293.06	-	-
239.26	4/5/2022	6/30/2022	X	-	239.26	-	-
2,758.08	4/8/2022	6/30/2022	X	-	2,758.08	-	-
2,746.89	4/22/2022	6/30/2022	X	-	2,746.89	-	-
2,926.57	5/6/2022	6/30/2022	X	-	2,926.57	-	-
2,926.57	5/20/2022	6/30/2022	X	-	2,926.57	-	-
68.33	5/24/2022	6/30/2022	X	-	68.33	-	-
2,543.76	6/8/2022	6/30/2022	X	-	2,543.76	-	-
400.00	6/20/2022	6/30/2022	X	-	400.00	-	-
417.14	6/30/2022	12/29/2022	X	-	417.14	-	-
190.17	7/1/2022	12/29/2022	X	-	190.17	-	-
60.23	7/5/2022	12/29/2022	X	-	60.23	-	-
2,633.61	7/11/2022	12/29/2022	X	-	2,633.61	-	-
736.75	7/13/2023	12/29/2022	X	-	736.75	-	-
405.48	7/15/2022	12/29/2022	X	-	405.48	-	-
60.23	7/21/2022	12/29/2022	X	-	60.23	-	-
39.87	7/22/2022	12/29/2022	X	-	39.87	-	-
88.11	7/28/2022	12/29/2022	X	-	88.11	-	-
381.47	7/29/2022	12/29/2022	X	-	381.47	-	-
696.10	8/1/2022	12/29/2022	X	-	696.10	-	-
147.80	8/2/2022	12/29/2022	X	-	147.80	-	-
85.97	8/10/2022	12/29/2022	X	-	85.97	-	-
158.12	8/12/2022	12/29/2022	X	-	158.12	-	-
205.86	8/26/2022	12/29/2022	X	-	205.86	-	-
2,969.07	8/31/2022	12/29/2022	X	-	2,969.07	-	-
2,996.42	9/9/2022	12/29/2022	X	-	2,996.42	-	-
2,659.79	9/12/2022	12/29/2022	X	-	2,659.79	-	-
1,404.65	9/16/2022	12/29/2022	X	-	1,404.65	-	-
324.72	9/19/2022	12/29/2022	X	-	324.72	-	-
1,314.13	9/21/2022	12/29/2022	X	-	1,314.13	-	-
3,601.95	9/23/2022	12/29/2022	X	-	3,601.95	-	-
1,021.60	9/30/2022	12/29/2022	X	-	1,021.60	-	-
1,115.19	10/5/2022	12/29/2022	X	-	1,115.19	-	-
3,843.53	10/7/2022	12/29/2022	X	-	3,843.53	-	-
562.84	10/10/2022	12/29/2022	X	-	562.84	-	-
3,739.85	10/21/2022	12/29/2022	X	-	3,739.85	-	-
41.58	10/28/2022	12/29/2022	X	-	41.58	-	-
3,739.85	11/4/2022	12/29/2022	X	-	3,739.85	-	-
4,015.29	11/18/2022	12/29/2022	X	-	4,015.29	-	-
4,015.29	12/2/2022	12/29/2022	X	-	4,015.29	-	-
4,015.29	12/16/2022	12/29/2022	X	-	4,015.29	-	-
$ 78,517.46				$ -	$ 78,517.46	$ -	$ -

See report of independent accountants and accompanying notes to financial statements