

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

Part II	Basic Plan Information—enter all requested information		
1a	Name of plan CURRENT RETIREMENT SAVINGS PLAN	1b	Three-digit plan number (PN) ▶ 001
		1c	Effective date of plan 04/01/2019
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) CURRENT LIGHTING EMPLOYEECO LLC BOBBY SIMPSON 25825 SCIENCE PARK DR. FOURTH FLOOR BEACHWOOD, OH 44112	2b	Employer Identification Number (EIN) 83-3000305
		2c	Plan Sponsor's telephone number 216-462-4461
		2d	Business code (see instructions) 335100

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.	04/02/2024	BOBBY SIMPSON
	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 ☒ Same as Plan Sponsor		3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 941
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) 603
a(2) Total number of active participants at the end of the plan year		6a(2) 985
b Retired or separated participants receiving benefits		6b 1
c Other retired or separated participants entitled to future benefits.....		6c 315
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 1301
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 0
f Total. Add lines 6d and 6e		6f 1301
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 1269
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 3F 3H 3D 2E 2F 2G 2J 2K 2S 2T 3B		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ 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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan CURRENT RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 CURRENT LIGHTING EMPLOYEECO LLC	D Employer Identification Number (EIN) 83-3000305	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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	15935	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

(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.	
GS SM CP GR INS INST - GOLDMAN SAC 13-5108880	0.12%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(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:	RSM US LLP	b EIN:	42-0071432
c Position:			
d Address:		e Telephone:	617-912-9000

Explanation: DUE TO THE GROWTH OF RSM'S AUDIT PRACTICE, IT REDUCED THE SIZE OF ITS EMPLOYEE BENEFIT PLAN AUDIT PRACTICE AND RECOMMENDED AN AFFILIATE FIRM: LGA, LLP, WHICH CURRENT ENDORSED AND USED AFTER SCREENING THE AGENCY.

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>CURRENT RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CURRENT LIGHTING EMPLOYEECO LLC</u>	D Employer Identification Number (EIN) <u>83-3000305</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	1050508
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	263401
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)	685762	929226
(9) Value of interest in common/collective trusts.....	1c(9)	823642	3701334
(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)	37496949	42240324
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	39006353	48184793

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	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	39006353	48184793
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	3999240	
(B) Participants	2a(1)(B)	7581241	
(C) Others (including rollovers)	2a(1)(C)	10609993	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		22190474
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)	35693	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		35693
(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)	2770447	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2770447
(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)		32748
(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)		-9888906
c Other income	2c		275180
d Total income. Add all income amounts in column (b) and enter total	2d		15415636
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6204703	
(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)		6204703
f Corrective distributions (see instructions)	2f		6846
g Certain deemed distributions of participant loans (see instructions)	2g		9712
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)	15935	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		15935
j Total expenses. Add all expense amounts in column (b) and enter total	2j		6237196
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		9178440
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) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

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

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

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

(1) Name: LITMANGERSON ASSOCIATES LLP

(2) EIN: 04-2694095

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a	X		532321

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n		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 CURRENT RETIREMENT SAVINGS PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 CURRENT LIGHTING EMPLOYEECO LLC		D Employer Identification Number (EIN) 83-3000305
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		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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 _____



Current Retirement Savings Plan

Financial Statements
and Supplemental Schedules

December 31, 2022 and 2021 (restated)

Current Retirement Savings Plan
Financial Statements and Supplemental Schedules
December 31, 2022 and 2021 (restated)

Table of Contents

Independent Auditors' Report.....	1-4
Financial Statements:	
Statements of Net Assets Available for Benefits.....	5
Statement of Changes in Net Assets Available for Benefits.....	6
Notes to Financial Statements.....	7-14
Supplemental Schedules:	
Schedule H, line 4i - Schedule of Assets (Held at End of Year).....	15
Schedule H, line 4a - Schedule of Delinquent Participant Contributions.....	16



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Independent Auditors' Report

To the Plan Administrator of
Current Retirement Savings Plan

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

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

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

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, line 4i – Schedule of Assets (Held at End of Year) and Schedule H, line 4a – Schedule of Delinquent Contributions as of December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including its form and content, is 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).

Auditor's Report on the 2021 Financial Statements

Predecessor auditors performed an audit of the 2021 financial statements of Current Retirement Savings Plan. 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, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated December 9, 2022 indicated that (a) the amounts and disclosures in the 2021 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2021 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). Their report also indicated that the form and content of the 2021 supplemental schedules, other than the information in the 2021 supplemental schedules that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2021 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 determines meets the requirements of ERISA Section 103(a)(3)(C).

As more fully described in Notes 2 and 9 to the 2022 financial statements, the Plan has restated its 2021 financial statements to retroactively apply changes due to accounting errors and the execution of a plan amendment retroactive to January 1, 2021. Other accountants reported on the 2021 financial statements prior to the retroactive restatement.

As part of our audit of the 2022 financial statements, we also audited the restatements to the 2021 financial statements to retroactively apply the corrections as described in Notes 2 and 9. In our opinion, such restatements are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the Current Retirement Savings Plan's 2021 financial statements other than with respect to the restatements and, accordingly, we do not express an opinion or any other form of assurance on the 2021 financial statements as a whole.

LitmanBersson Associates, LLP

Woburn, Massachusetts
February 16, 2024

Current Retirement Savings Plan
Statements of Net Assets Available for Benefits
December 31, 2022 and 2021 (restated)

	<u>2022</u>	<u>2021 (restated)</u>
Assets		
Investments, at fair value	\$ 45,941,658	\$ 38,320,591
Receivables:		
Employer contributions receivable	1,050,508	461,600
Corrective contributions receivable	263,401	251,627
Notes receivable from participants	929,226	685,762
Total receivables	<u>2,243,135</u>	<u>1,398,989</u>
Net assets available for benefits	<u>\$ 48,184,793</u>	<u>\$ 39,719,580</u>

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

Current Retirement Savings Plan

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2022

Additions to net assets attributed to:

Investment income (loss):

Net depreciation in fair value of investments \$ (9,888,906)

Interest and dividends from investments 2,803,195

Total investment loss, net (7,085,711)

Interest on notes receivable from participants 35,693

Contributions:

Participant 7,581,241

Employer 3,286,013

Corrective 11,774

Rollover 10,598,219

Total contributions 21,477,247

Other income 275,180

Total additions, net 14,702,409

Deductions from net assets attributed to:

Benefits paid to participants 6,221,261

Administrative expenses and investment fees 15,935

Total deductions 6,237,196

Net increase in net assets 8,465,213

Net assets available for benefits:

Beginning of year (restated) 39,719,580

End of year \$ 48,184,793

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

Current Retirement Savings Plan

Notes to Financial Statements

December 31, 2022 and 2021 (restated)

1. Description of Plan

The following description of the Current Retirement Savings Plan (hereinafter, the “Plan”) provides only general information. Plan participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan covering all eligible employees of Current Lighting EmployeeCo LLC and of the participating employers, Daintree Networks, Inc., HLI Solutions, Inc. beginning July 1, 2022, and Litecontrol Corp. beginning July 1, 2022 (collectively, the Company). All employees are immediately eligible to participate in the Plan excluding HLI Solutions, Inc. and Litecontrol Corp. employees covered by a collective bargaining agreement, residents of Puerto Rico, leased employees, and nonresident aliens who do not receive any earned income from a U.S. source.

The Plan was originally established on April 1, 2019 and was amended effective July 1, 2022 to include HLI Solutions, Inc. and Litecontrol Corp. as related employers who are participating in the Plan. The Plan was also amended in November and December 2023, which retroactively amended the Plan removing the requirement for employees to be employed on the last day of the plan year in order to be eligible to receive discretionary matching contributions for the years ended December 31, 2023, 2022, and 2021. This resulted in a portion of the restatement to the 2021 financial statements described in Notes 2 and 9.

The Plan is subject to the provisions of the Internal Revenue Code of 1986 (the Code) and the Employee Retirement Income Security Act of 1974 (ERISA). The Compensation Committee is responsible for the oversight of the Plan and determining the appropriateness of the Plan’s investment offerings and monitors investment performance.

Contributions

Each year, participants may contribute up to 75% of eligible compensation, as defined by the Plan, as pretax and Roth contributions. 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 (rollovers).

Generally, participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an automatic enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 8% of eligible compensation within 35 days of their date of hire, and their contributions are invested in a designated fund until changed by the participant.

The Plan provides for employer discretionary matching contributions for eligible participants who are contributing pre-tax or Roth contributions to the Plan. For the year ended December 31, 2022, the Company elected to match 100% of the first 8% of eligible compensation that employees of HLI Solutions, Inc. and Litecontrol Corp. contributed to the Plan as pre-tax or Roth contributions, and 50% of the first 8% of eligible compensation that all other employees contributed to the Plan as pre-tax or Roth contributions. The contribution period for purposes of calculating the amount of employer discretionary matching contributions is the Plan Year. The December 2023 retroactive amendment removed a requirement for employees to be employed on the last day of the plan year in order to be eligible to receive discretionary matching contributions for the years ended December 31, 2022 and 2021. Employer discretionary matching contributions totaled \$3,286,013 for the year ended December 31, 2022, of which \$1,050,508 was receivable at December 31, 2022.

Current Retirement Savings Plan

Notes to Financial Statements

December 31, 2022 and 2021 (restated)

1. Description of Plan...continued

Contributions...continued

Subsequent to December 31, 2022, plan management discovered that, for years prior to December 31, 2022, it had been calculating employer contributions on each pay run as opposed to the Plan Year and excluded employees from receiving the employer discretionary matching contributions only for the quarters in which they were terminated and periods thereafter. As a result, the Plan was retroactively amended as described above and annual true-up calculations were performed subsequent to December 31, 2022. This resulted in \$240,545 in additional employer discretionary matching contributions for the year ended December 31, 2021, and a restatement of the 2021 financial statements as described in Note 9. The amounts are recognized in corrective contributions receivable on the accompanying statements of net assets available for benefits.

Subsequent to December 31, 2022, plan management also discovered certain wages that qualify as eligible compensation have been excluded from eligible compensation since the Plan's inception. Corrective contributions related to such compensation for the years ended December 31, 2022 and 2021 totaled \$11,774 and \$11,082, respectively. These amounts have been included in corrective contributions receivable on the accompanying statements of net assets available for benefits. The \$11,082 in corrective contributions related to the year ended December 31, 2021 resulted in a restatement of the 2021 financial statements as described in Note 9.

Plan management is unable to determine such corrective contributions for the years ended December 31, 2020 and 2019, however such amounts are estimated to be immaterial to the financial statements.

The Plan also provides for discretionary non-elective employer contributions (profit-sharing contributions) for eligible employees who have attained 6 months of service and are employed on the last day of the Plan Year unless terminated after Retirement Age (65), terminated due to death, or become disabled. No such contributions were declared for the year ended December 31, 2022.

All contributions and compensation are subject to certain IRS limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions, the Company's employer contributions, and an allocation of Plan earnings or losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant's account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes receivable from Participants

The Plan permits its participants to obtain loans against their account balance. Plan participants may borrow from their vested accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Participants may have one loan outstanding at any given time and must wait 10 days after loan payoff to apply for a new loan.

The notes receivable from participants are secured by the balance in the participant's account and bear a reasonable fixed rate of interest as determined by the Plan Administrator based on the prevailing interest rates charged by persons in the business of lending money for loans made under similar circumstances. Loans are limited to a maximum of five years unless it is for the purchase of a principal residence, in which case the loan repayment period may not extend beyond ten years from the date of the loan.

Current Retirement Savings Plan

Notes to Financial Statements

December 31, 2022 and 2021 (restated)

1. Description of Plan...continued

Notes receivable from Participants...continued

Loans must be repaid in level payments on at least a quarterly basis, however additional partial repayments are allowed. This requirement may be waived for a period of one year or less if a participant is on a leave of absence, however, the loan must still be repaid in full on the maturity date. The Plan Administrator shall consider a loan in default if any scheduled repayment remains unpaid as of the last business day of the calendar quarter following the calendar quarter in which a loan is initially considered past due. In the event of a default or termination of employment, the entire outstanding principal and accrued interest shall be immediately due and payable. As of December 31, 2022 and 2021, the rates of interest on outstanding notes receivable from participants ranged from 4.25% to 8% with various maturities through 2032.

Vesting

Participants are immediately vested in all contributions plus actual earnings thereon.

Forfeitures

Forfeitures represent the non-vested portion of terminated participants' account balances plus related earnings. These amounts can be used to pay administrative expenses or to reduce employer matching contributions. As of December 31, 2022 and 2021, forfeitures held by the Plan totaled \$280,912 and \$2,429 respectively.

During the year ended December 31, 2022, Plan management discovered that improper amounts were remitted to the Plan for certain pay dates. To correct this error, \$275,180 was transferred into the Plan's forfeiture account and such deposits were included in other income on the accompanying statement of changes in net assets available for benefits.

Forfeited non-vested balances were not used to reduce employer matching contributions or fund administrative expenses during the year ended December 31, 2022. During the year ended December 31, 2024, forfeited nonvested balances were used to reduce discretionary employer matching contributions for the year ended December 31, 2022 totaling \$257,479.

Payment of Benefits

All distributions are subject to the applicable provisions of the Plan.

Withdrawals may be made from a participant's account at retirement age, death, disability, or termination of employment. The participant's vested account shall be distributed to the participant (or to the participant's beneficiary in the event of the participant's death) in a single lump-sum payment. Distribution shall be made to an eligible participant from his or her vested account as soon as reasonably practicable following the date the participant's application for distribution is received by the Administrator, but in no event later than the participant's attainment of age 70½. A participant may elect, at the time and in the manner prescribed by the Administrator, to have the entire vested amount in his or her account (with a minimum of \$500) rolled over into another qualified plan, as directed by the participant.

A participant may elect to withdraw all or a portion of their employee contributions and rollover contributions sub-accounts at any time. Hardship withdrawals must be for a minimum of \$500 and must be from the employee contributions sub-accounts. Participants who have attained age 59½ may elect to withdraw all or a portion of their account. The Plan Administrator can elect to distribute funds out of the Plan when a participant terminates employment and has less than \$5,000 of a vested balance in the Plan.

Current Retirement Savings Plan

Notes to Financial Statements

December 31, 2022 and 2021 (restated)

1. Description of Plan...continued

Investment Elections

Each participant shall direct the investment of his or her account and shall elect among various mutual funds and a common collective trust fund. Each participant has the ability to change his or her investment allocations at any time.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting. The financial statements have been prepared in accordance with accounting standards set by the Financial Accounting Standards Board (FASB) and the Department of Labor (DOL). The FASB sets generally accepted accounting principles (GAAP) to ensure net assets available for benefits and changes in net assets available for benefits are consistently reported. References to GAAP issued by the FASB in these notes are to the FASB Accounting Standards Codification (ASC).

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 the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Administrator determines the Plan's valuation policies utilizing information provided by the investment advisers and trustees. See Note 3 for discussion of fair value measurements.

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

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 an accrual basis. At December 31, 2022 and 2021, accrued, but unpaid interest has been deemed insignificant to the Plan. Related fees are recorded as administrative expenses 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 note receivable from the participant to be a distribution, the receivable balance is reduced and a benefit payment is recorded within the statements of changes in net assets available for benefits.

Payment of Benefits

Benefits are recorded when paid

Current Retirement Savings Plan

Notes to Financial Statements

December 31, 2022 and 2021 (restated)

2. Summary of Significant Accounting Policies...continued

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to participant-initiated transactions are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) of fair value of investments. For the year ended December 31, 2022, the Company paid certain other administrative expenses incurred by the Plan.

3. Fair Value Measurements

The Plan discloses the fair value of Plan investments in accordance with FASB ASC Topic No. 820 (ASC 820), *Fair Value Measurements*. The framework under ASC 820 provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3).

The three levels of the fair value hierarchy under ASC 820 are described 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.
- 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.

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 SEC. 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.

Current Retirement Savings Plan

Notes to Financial Statements

December 31, 2022 and 2021 (restated)

3. Fair Value Measurements...continued

Common collective trust fund – The common collective trust fund is valued at the NAV of units of the collective trust. The NAV, as provided by Fidelity Management Trust Company, 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. Transactions of investments or withdrawals may occur on a daily basis and there are no redemption restrictions on the funds.

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	<u>\$ 42,240,324</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 42,240,324
Investments measured at NAV				<u>3,701,334</u>
Total investments at fair value				<u>\$ 45,941,658</u>

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	<u>\$ 37,496,949</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 37,496,949
Investments measured at NAV				<u>823,642</u>
Total investments at fair value				<u>\$ 38,320,591</u>

4. Information Prepared and Certified by Plan's Trustee

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee of the Plan, Fidelity Management Trust Company, has certified to the completeness and accuracy of all investments and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2022 and 2021, and the Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2022, and the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2022.

5. Tax Status

The Plan has adopted a pre-approved plan in which the IRS determined, by a letter dated June 30, 2020, that the Plan is designed in accordance with applicable sections of the IRC. 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 IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Current Retirement Savings Plan

Notes to Financial Statements

December 31, 2022 and 2021 (restated)

5. Tax Status...continued

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 position that more likely than not would be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Plan Termination

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

7. Party-in-Interest Transactions

Certain Plan investments are in mutual funds and a common collective trust fund managed by Fidelity Management Trust Company, the trustee of the Plan, and therefore, these transactions qualify as party-in-interest transactions. In addition, the Plan issues notes receivable to participants, which are secured by the balances in the participant's accounts, which also constitute party-in-interest transactions.

8. Risk 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.

9. Prior Period Restatement of 2021 Financial Statements

Due to the retroactive amendment and certain other errors described in Note 2 and below, the Plan was required to restate the 2021 financial statements.

The following relate to restatements for the year ended December 31, 2021: (a) employer discretionary matching contributions were calculated on each pay run and were not trued up over the contribution period of the Plan Year; (b) employer discretionary matching contributions were deposited into participant accounts on a quarterly basis, excluding participants only for the quarter that they were terminated and periods thereafter. The Plan Documents originally included continuing eligibility requirements that required eligible participants to be employed at the end of the plan year in order to eligible to receive such contributions. However, in December 2023 the Plan was amended retroactive to January 1, 2021 eliminating this continuing eligibility requirement and making all contributing employees eligible to receive the employer discretionary matching contribution; (c) certain wages that qualify as eligible compensation have been excluded from eligible compensation since the Plan's inception. The effects of the restatements are summarized below:

	Originally Stated	2021 as Restated	Increase / (Decrease)
Prior Period Restatement of 2021 Financial Statements:			
<i>Statement of net assets available for benefits</i>			
Corrective contributions receivable	\$ -	\$ 251,627	\$ 251,627
Net assets available for benefits	\$ 39,467,953	\$ 39,719,580	\$ 251,627

Current Retirement Savings Plan

Notes to Financial Statements

December 31, 2022 and 2021 (restated)

10. Reconciliation of Financial Statements to Form 5500, Schedule H

The following is a reconciliation of amounts per the financial statements to Form 5500, Schedule H as of December 31, 2022 and 2021 and for the year ended December 31, 2022:

	2022	2021
Net assets available for benefits, per financial statements (restated)	\$ 48,184,793	\$ 39,719,580
2021 Employee contributions receivable	-	(461,600)
2021 Corrective contributions receivable (restated)	-	(251,627)
Net assets available for benefits, per Form 5500, Schedule H	<u>\$ 48,184,793</u>	<u>\$ 39,006,353</u>
Net increase in assets available for benefits, per financial statements	\$ 8,465,213	
2021 Employee contributions receivable	461,600	
2021 Corrective contributions receivable (restated)	<u>251,627</u>	
Net increase in assets available for benefits, per Form 5500, Schedule H	<u>\$ 9,178,440</u>	

11. Subsequent Events

The Plan has evaluated subsequent events for potential disclosure or recognition through February 16, 2024, the date the financial statements were available to be issued.

The Plan was amended effective April 14, 2023. This amendment states that if a participant with an outstanding loan balance terminates employment, the outstanding principal and accrued interest on such loan shall not be immediately due and payable unless termination was due to death. Instead, such loan shall continue to be payable in accordance with the provisions of the loan note.

The Plan was retroactively amended in December 2023 (see Notes 2 and 9).

In December 2023, the Retirement Compensation Committee signed formal resolutions to amend the Plan effective January 1, 2024 to change the contribution period for employer matching contributions to be on a quarterly basis instead of an annual basis, and to require employees to be employed on the last day of the quarter in order to receive an allocation of the employer matching contributions. The Plan is expected to formally execute an amendment effective January 1, 2024 to memorialize such changes in early 2024.

Supplemental Schedules

Current Retirement Savings Plan

Employer Identification Number 83-3000305

Plan Number 001

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

December 31, 2022

(a)	(b)	(c)					(d)	(e)
		Description of Asset						
	Identity of Issue, Borrower, Lessor or Similar Party	Type of Asset	Maturity Date	Rate of Interest	Collateral	Par or Maturity Value	Cost	Current Value
*	Fidelity Freedom 2035 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	\$ 4,962,413
*	Fidelity Freedom 2030 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	4,924,008
*	Fidelity Freedom 2025 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	4,549,696
*	Fidelity 500 Index Fund	Mutual fund	n/a	n/a	n/a	n/a	n/a	3,985,191
*	Fidelity Freedom 2040 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	3,442,484
*	Fidelity Freedom 2045 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	3,069,148
	AB Large Cap Grwth Fund Class Z	Mutual fund	n/a	n/a	n/a	n/a	n/a	2,547,320
*	Fidelity Freedom 2055 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	2,535,923
*	Fidelity Freedom 2050 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	2,489,041
	Vanguard Equity Income Fund Admiral Shares	Mutual fund	n/a	n/a	n/a	n/a	n/a	1,633,295
*	Fidelity Freedom 2020 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	1,495,785
*	Fidelity Freedom 2060 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	1,042,491
*	Fidelity Extended Market Index Fund	Mutual fund	n/a	n/a	n/a	n/a	n/a	838,636
	PIMCO Income Fund Institutional Class	Mutual fund	n/a	n/a	n/a	n/a	n/a	608,997
*	Fidelity U.S. Bond Index Fund	Mutual fund	n/a	n/a	n/a	n/a	n/a	566,849
	BlackRock Mid-Cap Growth Equity K	Mutual fund	n/a	n/a	n/a	n/a	n/a	496,346
	MFS Mid Cap Value Fund R6	Mutual fund	n/a	n/a	n/a	n/a	n/a	461,234
	Invesco Discovery Fund R6	Mutual fund	n/a	n/a	n/a	n/a	n/a	448,657
	DFA International Core Equity I	Mutual fund	n/a	n/a	n/a	n/a	n/a	327,801
*	Fidelity Total International Index Fund	Mutual fund	n/a	n/a	n/a	n/a	n/a	320,807
	American Beacon Small Cap Value R6	Mutual fund	n/a	n/a	n/a	n/a	n/a	297,875
*	Fidelity Freedom 2015 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	263,501
*	Fidelity Freedom 2010 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	259,450
*	Fidelity Freedom Income Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	195,529
	Invesco Developing Markets Fund R6	Mutual fund	n/a	n/a	n/a	n/a	n/a	186,818
*	Fidelity Freedom 2065 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	171,969
*	Fidelity Freedom 2005 Fund K6	Mutual fund	n/a	n/a	n/a	n/a	n/a	119,060
								42,240,324
*	Fidelity Managed Income Portfolio II	Common Collective Trust	n/a	n/a	n/a	n/a	n/a	3,701,334
*	Participant Loans	Loans to participants	various	4.25%-8.00%	n/a	varies	-	929,226
*	Represent parties-in-interest.							\$ 46,870,884

See independent auditors' report

Current Retirement Savings Plan

Employer Identification Number 83-3000305

Plan Number 001

Schedule H, line 4a - Schedule of Delinquent Participant Contributions

December 31, 2022

Total that Constitute Nonexempt Prohibited Transactions

Check here if Late Participant Loan Repayments are Included:		Participant Contributions	Total that Constitute Nonexempt Prohibited Transactions				Total Fully Corrected Under VFCP and PTE 2002-51
		Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP		
For the Year Ended December 31, 2021	☐	\$ 532,321	\$ 532,321	\$ -	\$ -		\$ -

See independent auditors' report

SUMMARY OF NET TRUST ASSETS

Total Plan Assets as of 12/31/2022

<u>Fund Name</u>	<u>Share Balance 12/31/2022</u>	<u>Historical Cost</u>	<u>Price</u>	<u>Total Market Value</u>
DFA INTL CORE EQ I	24,263.551	\$324,668.93	\$13.51	\$327,800.57
PIMCO INCOME INST	58,840.311	\$680,575.28	\$10.35	\$608,997.22
BLKRK MD CP GR EQ K	16,451.635	\$710,449.43	\$30.17	\$496,345.83
AB LG CAP GRTH Z	36,484.101	\$2,789,849.71	\$69.82	\$2,547,319.93
HARTFORD MID CAP R6	0.000	\$0.00	\$30.49	\$0.00
VANG EQUITY INC ADM	19,299.246	\$1,653,202.35	\$84.63	\$1,633,295.19
MFS MID CAP VALUE R6	16,402.346	\$476,155.43	\$28.12	\$461,233.97
INVS DISCOVERY R6	4,916.785	\$597,923.35	\$91.25	\$448,656.63
GS SM CP GR INS INST	0.000	\$0.00	\$18.60	\$0.00
ABF SM CAP VALUE R6	13,286.131	\$331,342.02	\$22.42	\$297,875.06
INVS DEVELOP MKT R6	5,349.895	\$226,923.15	\$34.92	\$186,818.33
FID US BOND IDX	55,682.633	\$629,853.76	\$10.18	\$566,849.20
FID 500 INDEX	29,936.835	\$3,833,261.53	\$133.12	\$3,985,191.48
FID EXTD MKT IDX	13,307.459	\$978,585.03	\$63.02	\$838,636.07
FID TOTAL INTL IDX	27,396.027	\$336,280.22	\$11.71	\$320,807.48
FID FREEDOM 2005 K6	11,437.096	\$143,100.09	\$10.41	\$119,060.17
FID FREEDOM 2010 K6	20,461.332	\$282,340.96	\$12.68	\$259,449.69
FID FREEDOM 2015 K6	25,732.518	\$301,958.13	\$10.24	\$263,500.98
FID FREEDOM 2020 K6	117,871.152	\$1,680,404.61	\$12.69	\$1,495,784.92
FID FREEDOM 2025 K6	390,196.905	\$5,302,772.08	\$11.66	\$4,549,695.91
FID FREEDOM 2030 K6	338,187.351	\$5,736,670.17	\$14.56	\$4,924,007.83
FID FREEDOM 2035 K6	396,358.851	\$5,872,386.02	\$12.52	\$4,962,412.81
FID FREEDOM 2040 K6	388,981.249	\$3,945,493.12	\$8.85	\$3,442,484.05
FID FREEDOM 2045 K6	302,379.093	\$3,533,900.93	\$10.15	\$3,069,147.79
FID FREEDOM 2050 K6	241,889.308	\$2,815,493.03	\$10.29	\$2,489,040.98
FID FREEDOM 2055 K6	212,388.823	\$2,854,879.73	\$11.94	\$2,535,922.55
FID FREEDOM 2060 K6	94,858.147	\$1,159,749.89	\$10.99	\$1,042,491.04
FID FREEDOM INC K6	19,730.496	\$229,036.48	\$9.91	\$195,529.22
FID FREEDOM 2065 K6	17,026.679	\$182,625.30	\$10.10	\$171,969.46
MIP CL 2	3,969,280.120	\$3,969,280.12	\$1.00	\$3,969,280.12
OUTSTANDING LOAN BALANCE				\$929,225.66

			NET ASSETS 12/31/2022:	\$47,138,830.14
				=====

Assets are presented at fair value with the exception to fully benefit responsive investment contracts which are presented at contract value as in previous years. See Chapter 7 of the Fidelity Auditor's Guide for financial statement presentation and disclosure information.