

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 10/01/2022 and ending 09/30/2023	
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 AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2010
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) BOARD OF TRUSTEES AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION PLAN 2 WEST DIXIE HIGHWAY DANIA BEACH, FL 33004
2b	Employer Identification Number (EIN) 27-1269640
2c	Plan Sponsor's telephone number 954-922-7428
2d	Business code (see instructions) 483000

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.	06/20/2024	T. CHRISTIAN SPAIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	06/20/2024	F. ANTHONY NACCARATO
	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 4613
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) 4132
a(2) Total number of active participants at the end of the plan year		6a(2) 4371
b Retired or separated participants receiving benefits		6b
c Other retired or separated participants entitled to future benefits.....		6c 504
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 4875
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 64
f Total. Add lines 6d and 6e		6f 4939
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g 4939
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 70
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7 42
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G 2T		
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) ☐ 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 10/01/2022 and ending 09/30/2023

A Name of plan AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION PLAN	D Employer Identification Number (EIN) 27-1269640

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

☐ Yes

☒ No
- b

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

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

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)

AMO MASTER OPERATING TRUST

20-0406498

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50 49	RELATED ORGANIZATION	653584	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NEWPORT GROUP, INC

27-2037969

(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?
12 15 38 50 64	NONE	222144	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WITHUMSMITH+BROWN, PC

22-2027092

(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?
10 50	AUDITOR FOR RELATED PLANS	83887	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

MERRILL LYNCH WEALTH MANAGEMENT

13-5674085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 27 50	NONE	44694	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

OKSANA KOCHERGINA

1935 83RD STREET
APT A2
BROOKLYN, NY 11214

(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?
50 16	NONE	5951	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023		
A Name of plan AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION PLAN	D Employer Identification Number (EIN) 27-1269640	

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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: WT CIT FOR METLIFE GAC NO 25554		
b Name of sponsor of entity listed in (a): WILMINGTON TRUST, N.A.		
c EIN-PN 26-0142858-094	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9885150
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
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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)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

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>10/01/2022</u> and ending <u>09/30/2023</u>		
A Name of plan <u>AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION 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>BOARD OF TRUSTEES AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION PLAN</u>	D Employer Identification Number (EIN) <u>27-1269640</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	1929304	1524439
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	2250383	1817238
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	1081068	2063569
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	13402	85895
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)	12170209	9885150
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	184107211	229761671
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e	11935	13159
f Total assets (add all amounts in lines 1a through 1e)	1f	201563512	245151121

Liabilities

g Benefit claims payable	1g	4198	224004
h Operating payables	1h	324535	268705
i Acquisition indebtedness	1i		
j Other liabilities	1j	58676	61263
k Total liabilities (add all amounts in lines 1g through 1j)	1k	387409	553972

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	201176103	244597149
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	27929118	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		27929118

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	10919235	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		10919235

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		263957
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		20893556
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		60005866
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	15501359	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		15501359
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	96297	
(2) Contract administrator fees	2i(2)	198236	
(3) Investment advisory and management fees	2i(3)	44693	
(4) Other	2i(4)	744235	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1083461
j Total expenses. Add all expense amounts in column (b) and enter total	2j		16584820
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		43421046
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: WITHUMSMITH+BROWN, P.C.

(2) EIN: 22-2027092

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	

	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		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?		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?	X		9885150
4g	X		9885150
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?		X	
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.)	X		
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023		
A Name of plan AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 BOARD OF TRUSTEES AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION PLAN		D Employer Identification Number (EIN) 27-1269640
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 62-1868111		
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.....		3 258
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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



AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION PLAN
Financial Statements
September 30, 2023 and 2022
With Independent Auditor's Reports

American Maritime Officers Defined Contribution Plan
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September 30, 2023 and 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
American Maritime Officers Defined Contribution Plan:

Opinion

We have audited the financial statements of the American Maritime Officers Defined Contribution Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974, which comprise the statements of net assets available for benefits as of September 30, 2023 and 2022, and the related statements of changes in net assets available for benefit for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the American Maritime Officers Defined Contribution Plan as of September 30, 2023 and 2022, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the American Maritime Officers Defined Contribution 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 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the American Maritime Officers Defined Contribution Plan's ability to continue as a going concern for one year after the date that 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 American Maritime Officers Defined Contribution 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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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.

Withum Smith & Brown, PC

June 19, 2024

American Maritime Officers Defined Contribution Plan
Statements of Net Assets Available for Benefits
September 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Investments, at fair value		
Registered investment companies	\$ 229,847,566	\$ 184,120,613
Collective investment trust	<u>9,885,150</u>	<u>12,170,209</u>
Total investments	<u>239,732,716</u>	<u>196,290,822</u>
Receivables		
Employers' contributions	1,817,238	2,250,383
Due from AMO Master Operating Trust	1,812,200	880,558
Due from AMO Pension Plan	101,670	24
Due from broker	<u>149,699</u>	<u>200,486</u>
Total receivables	<u>3,880,807</u>	<u>3,331,451</u>
Prepaid expenses	13,159	11,935
Cash and cash equivalents	<u>1,524,439</u>	<u>1,929,304</u>
Total assets	<u>245,151,121</u>	<u>201,563,512</u>
Liabilities		
Accounts payable and accrued expenses	268,705	324,535
Due to broker	<u>61,263</u>	<u>58,676</u>
Total liabilities	<u>329,968</u>	<u>383,211</u>
Net assets available for benefits	<u>\$ 244,821,153</u>	<u>\$ 201,180,301</u>

The Notes to Financial Statements are an integral part of these statements.

American Maritime Officers Defined Contribution Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended September 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Additions		
Investment income (loss)		
Net appreciation (depreciation) in fair value of investments	\$ 21,157,513	\$ (58,893,018)
Interest and dividends	<u>10,919,235</u>	<u>16,319,078</u>
Total investment income (loss)	32,076,748	(42,573,940)
Investment expenses	<u>(242,929)</u>	<u>(239,499)</u>
Net investment income (loss)	31,833,819	(42,813,439)
Employers' contributions	<u>27,929,118</u>	<u>25,976,274</u>
Total additions	<u>59,762,937</u>	<u>(16,837,165)</u>
Deductions		
Benefits paid	15,281,553	18,208,753
Administrative expenses	<u>840,532</u>	<u>841,108</u>
Total deductions	<u>16,122,085</u>	<u>19,049,861</u>
Change in net assets available for benefits	43,640,852	(35,887,026)
Net assets available for benefits		
Beginning of year	<u>201,180,301</u>	<u>237,067,327</u>
End of year	<u>\$ 244,821,153</u>	<u>\$ 201,180,301</u>

The Notes to Financial Statements are an integral part of these statements.

American Maritime Officers Defined Contribution Plan
Notes to Financial Statements
September 30, 2023 and 2022

1. PLAN DESCRIPTION

The following brief description of the American Maritime Officers Defined Contribution Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan rules and regulations for complete information.

General

The Plan is a multiemployer defined contribution profit-sharing plan established on January 1, 2010, under the provisions of an Agreement and Declaration of Trust between American Maritime Officers (the “Union”) and various employers having collective bargaining agreements with the Union. The Plan covers employees for whom the Union is the collective bargaining representative and employees of employers whose participation in the Plan is approved by the Trustees and who have a participation agreement in effect. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974.

Plan Administration

The administration of the Plan is the responsibility of the Board of Trustees, comprised of Union Trustees and Employer Trustees, each having equal voting rights. Newport Group provides recordkeeping services. Matrix Trust Company (“Matrix”) provides custodian services.

Employers’ Contributions

Employers’ contributions are based on the terms of collective bargaining agreements with the Union or a participation agreement approved by the Trustees. These contributions shall be allocated among the participants’ accounts during the month for which contributions are made. Allocated contributions are based on a formula set forth in Appendix A of the Plan rules and regulations but cannot exceed the amount of contributions received in a month.

Participant Accounts

Each participant’s account is credited with the employer’s contribution made and allocated and allocations of Plan net earnings depending on the investment options selected by the participant. Participant accounts are also charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific transactions as defined in the Plan’s Agreement and Declaration of Trust. Participants may direct the investment of employer contributions to any of the Plan’s fund options. Participants may also redirect their existing account balances among the investment funds. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting

Effective January 1, 2017, new Plan participants are fully vested in their account balances, including all contributions plus actual earnings thereon, upon completing three years of service. Participants participating in the Plan before January 1, 2017, are immediately vested in their account balances. Participants whose employment terminates as a result of death or disability are immediately vested in their account balances.

Notes Receivable From Participants

The Plan does not permit participants to borrow from their Plan accounts.

American Maritime Officers Defined Contribution Plan
Notes to Financial Statements
September 30, 2023 and 2022

Payment of Benefits

A participant is entitled to receive, upon the earlier of retirement, disability, or severance from employment with any and all employers, the amount in his or her account as of the valuation date coinciding with or immediately following the date on which the Trustees receive notification that the distribution can be made. If a participant's balance is below \$1,000 at retirement, disability or severance from employment, the participant will automatically receive a one-time lump sum distribution from the Plan. Other participants can elect distributions in one or more payments of not less than \$500. Benefits may be paid directly to the participant or rolled over to another tax-qualified plan or individual retirement account. In the event that a participant dies, such participant's account shall be distributed to his or her beneficiary in a lump sum.

Forfeitures

Forfeitures may be used to pay administrative expenses. Any portion of the forfeiture account that is not used to pay administrative expenses will be used first to restore previous forfeitures of participant accounts. Any remaining balance in the forfeiture account will be used to reduce the employers' contributions. As of September 30, 2023 and 2022, there were \$71,251 and \$7,296, forfeited nonvested accounts. During the years ended September 30, 2023 and 2022, there were no forfeited non-vested accounts used to reduce plan expenses or employer's contributions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Plan's financial statements are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity 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 the disclosure of contingencies, at the date of the financial statements and changes therein during the reporting period. 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 Trustees determine the Plan's valuation policies utilizing information provided by its investment advisor and custodian. See Note 3 for discussion of fair value measurements.

Purchases and sales of investments 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) in the fair value of investments includes the realized and unrealized gains and losses on investments bought, sold, and held during the year and has been offset by certain investment-related expenses.

Employers' Contributions and Employers' Contributions Receivable

The Plan derives a portion of its revenue from employer contributions, which are recognized when earned. Employers' contributions receivable represents contributions that relate to days worked on or before September 30, but not received by year-end. Management of the Plan evaluates participating employers' contributions receivable periodically for potential uncollectible amounts based on the likelihood of collection. As of September 30, 2023 and 2022, the allowance was \$0.

Cash Equivalents

All highly liquid investments with maturities of three months or less when acquired are considered cash equivalents.

American Maritime Officers Defined Contribution Plan
Notes to Financial Statements
September 30, 2023 and 2022

Recognition of Benefits

Benefits are recognized when paid.

Administrative Expenses

An administrative fee of \$50 per participant is withdrawn from each participant's account on a quarterly basis. For the years ended September 30, 2023 and 2022, administrative fees withdrawn from participant accounts totaled \$822,444 and \$916,956, respectively.

To the extent that quarterly administrative participant fees do not cover the total administrative costs of the Plan, the American Maritime Officers Master Operating Trust (the "MOT") provides additional contributions as necessary. During the years ended September 30, 2023 and 2022, the MOT provided no additional contributions.

Subsequent Events

In preparing these financial statements, management of the Plan has evaluated events and transactions that occurred after September 30, 2023, for potential recognition or disclosure in the financial statements. These events and transactions were evaluated through June 19, 2024, the date that the financial statements were available to be issued, and no items have come to the attention of management that require recognition or disclosure.

3. 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

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

Level 2 - Inputs to the valuation methodology are quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active or inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

The asset'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. There were no changes in methodologies for the periods presented.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. For the years ended September 30, 2023 and 2022, there were no transfers in or out of Level 3.

American Maritime Officers Defined Contribution Plan
Notes to Financial Statements
September 30, 2023 and 2022

The following is a description of the valuation methodologies used for assets measured at fair value:

Registered Investment Companies: Shares of registered investment companies are presented at fair value based on quoted market prices.

Collective Investment Trust: The collective investment trust is valued using the net asset value ("NAV") per unit of the investment as a practical expedient. The unit value is calculated daily based on the underlying assets of the trust. The trust allows for daily redemption for participants; however, if the Plan initiates a full withdrawal, it must provide 60 days' advance notice and the Plan will receive the lesser of book value or market value. There are no unfunded commitments as of September 30, 2023 and 2022.

As of September 30, 2023 and 2022, assets measured at fair value on a recurring basis are summarized by level within the fair value hierarchy as follows:

	2023			Total Fair Value
	Level 1	Level 2	Level 3	
Registered investment companies	\$ 229,847,566	\$ -	\$ -	\$ 229,847,566
Collective investment trust, valued at NAV (a)				9,885,150
Total investments at fair value				\$ 239,732,716

	2022			Total Fair Value
	Level 1	Level 2	Level 3	
Registered investment companies	\$ 184,120,613	\$ -	\$ -	\$ 184,120,613
Collective investment trust, valued at NAV (a)				12,170,209
Total investments at fair value				\$ 196,290,822

(a) The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented as investments on the statements of net assets available for benefits.

4. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Matrix, the custodian for the Plan, and therefore, transactions involving these investments qualify as party-in-interest transactions.

The Plan is related to a group of jointly administered, collectively bargained employee benefit plans and entities affiliated with the Union. Since these organizations coexist in the same premises, utilizing each other's resources, equipment, and personnel to effectuate cost savings and to minimize duplication of efforts, interfund relationships have been established on a continuing basis.

The MOT serves as a central administrative body for the related organizations. The MOT pays administrative expenses on behalf of the related organizations and charges direct expenses to the appropriate organization and allocates administrative expenses using percentages that are estimated based upon the amount of time spent servicing and supporting the organizations. The administrative expenses charged and/or allocated to the Plan were \$711,093 and \$718,549 for the years ended September 30, 2023 and 2022, respectively.

American Maritime Officers Defined Contribution Plan
Notes to Financial Statements
September 30, 2023 and 2022

The MOT receives contributions as provided in the collective bargaining agreements between the Union and employers. Contributions are allocated among related organizations based on the terms of the Agreement and Declaration of Trust. Each employer is required to contribute to the MOT at the rate(s) specified in its collective bargaining agreement. In accordance with the terms in the collective bargaining agreements, after retaining funds necessary to pay administrative costs of the MOT, the remaining contributions designated for the MOT are allocated to other related organizations as set forth in the Agreement and Declaration of Trust, as amended from time to time. The contributions allocated to the Plan totaled \$9,568,240 and \$9,923,889 for the years ended September 30, 2023 and 2022, respectively, and are included in employers' contributions on the statements of changes in net assets available for benefits.

The Plan leases office space in Dania Beach, Florida, under a cancelable operating sublease terminating on October 1, 2029. Under the terms of the sublease, the Plan is obligated to pay escalation costs for certain operating expenses and real estate taxes. Additionally, the base rent is increased annually equal to the percentage increase in the Consumer Price Index for All Urban Consumers, South Region, All Items, as published by the Department of Labor, Bureau of Labor Statistics. For the years ended September 30, 2023 and 2022, the Plan paid rent totaling \$26,995 and \$23,486, respectively, to a related organization under the cancelable operating sublease in Dania Beach, Florida.

5. PRIORITIES UPON TERMINATION OF PLAN

Although the Board of Trustees has not expressed any intention to do so, in the event of termination of the Plan, the interest of each participant in his or her account after payment of expenses and appropriate adjustment of the accounts of all participants for expenses, charges, and gains and losses shall be nonforfeitable as of the termination date. Upon the receipt by the Trustees of the Internal Revenue Service ("IRS") approval of such termination, the full current value of such amount may be paid.

6. TAX STATUS

The Plan obtained its latest determination letter dated June 23, 2015, in which the IRS stated that the Plan, as then designed, was qualified under Section 1.401-1(b)(3) of the Internal Revenue Code (the "IRC"). The Plan has been amended since the date of the determination letter; however, management believes the Plan is being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require management of an organization to evaluate tax positions taken and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Management has evaluated the tax positions taken and concluded that as of September 30, 2023 and 2022, there are no uncertain positions taken or expected to be taken that would require recognition in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress for any tax periods. In addition, there has been no tax-related interest or penalties presented in these financial statements.

7. RISKS AND UNCERTAINTIES

Due to various risks (e.g., interest rate, market, credit) associated with certain investment securities and real estate and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported on the statements of net assets available for benefits.

American Maritime Officers Defined Contribution Plan
Notes to Financial Statements
September 30, 2023 and 2022

Financial instruments that potentially subject that Plan to concentrations of credit risk include cash, accounts receivable, and investments. While management of the Plan attempts to limit any financial exposure by maintaining accounts at high quality financial institutions, cash and investment balances regularly exceed the federally insured limit of \$250,000 and \$500,000, respectively. Any loss incurred or lack of access to such funds could have a significant adverse impact on the Plan's financial condition results of operations and cash flows. Credit risk associated with accounts receivable is considered limited due to the historically high collection rate of receivables.

8. WITHDRAWAL ELECTIONS

As of September 30, 2023 and 2022, \$224,004 and \$4,198, respectively, were allocated to withdrawing participants for benefit claims that have been processed and approved for payment prior to year-end, but not yet paid as of that date.

9. RECONCILIATION OF THE FINANCIAL STATEMENTS TO FORM 5500

The following table reconciles net assets available for benefits as of September 30, 2023 and 2022, and benefits paid for the year ended September 30, 2023, to Form 5500:

	<u>2023</u>	<u>2022</u>
Net assets available for benefits per the financial statements	\$ 244,821,153	\$ 201,180,301
Benefits payable to participants	<u>(224,004)</u>	<u>(4,198)</u>
Net assets per Form 5500	<u><u>\$ 244,597,149</u></u>	<u><u>\$ 201,176,103</u></u>
Benefits paid per the financial statements	\$ 15,281,553	
Add: Benefits payable to participants at September 30, 2023	224,004	
Less: Benefits payable to participants at September 30, 2022	<u>(4,198)</u>	
Benefits paid per Form 5500	<u><u>\$ 15,501,359</u></u>	

SUPPLEMENTARY INFORMATION

**REPORT ON SUPPLEMENTARY INFORMATION REQUIRED BY THE DEPARTMENT OF
LABOR'S RULES AND REGULATIONS FOR REPORTING AND DISCLOSURE UNDER THE
EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974**

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
American Maritime Officers Defined Contribution Plan:

We have audited the financial statements of the American Maritime Officers Defined Contribution Plan as of and for the years ended September 30, 2023 and 2022, and our report thereon, dated June 19, 2024, contained an unmodified opinion on those financial statements.

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental schedules of schedule H, line 4i - Schedule of Assets (Held at End of Year) and schedule H, line 4j - Schedule of Reportable Transactions as of September 30, 2023, are presented for the purpose 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 Employee Retirement Income Security Act of 1974 ("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 has been subjected to the auditing procedures applied in the audits 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 auditing principles generally accepted in the United States of America.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

WithumSmith+Brown, PC

June 19, 2024

American Maritime Officers Defined Contribution Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN #27-1269640, Plan #001
September 30, 2023

		(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value						
(a)	(b) Identity of Issuer, Borrower, or Similar Party	Description	Collateral	Rate of Interest	Maturity Date	Par/Maturity Value	(d) Cost	(e) Current Value
Registered Investment Companies								
	AMERICAN FUNDS EUROPACIFIC GROWTH F3	MUTUAL FUNDS	N/A	N/A	N/A	17,832	\$ 1,076,621	\$ 916,729
	BLACKROCK INFLATION PROTECTED BOND K	MUTUAL FUNDS	N/A	N/A	N/A	66,486	703,670	617,651
	CAUSEWAY INTERNATL VALUE INS	MUTUAL FUNDS	N/A	N/A	N/A	568,768	10,638,525	10,493,776
	CLEARBRIDGE LARGE CAP GROWTH IS	MUTUAL FUNDS	N/A	N/A	N/A	379,874	23,179,502	21,918,735
	COLUMBIA BALANCED FUND INSTL 3	MUTUAL FUNDS	N/A	N/A	N/A	2,473,192	114,083,887	109,661,352
	COLUMBIA CONTRARIAN CORE FUND INSTL 3	MUTUAL FUNDS	N/A	N/A	N/A	39,386	1,227,854	1,163,080
	COLUMBIA SMALL CAP VALUE FUND I INSTL 3	MUTUAL FUNDS	N/A	N/A	N/A	59,720	2,923,418	2,769,824
	DODGE & COX STOCK	MUTUAL FUNDS	N/A	N/A	N/A	93,046	19,068,928	21,056,355
	FEDERATED HERMES MDT MID CAP GROWTH R6	MUTUAL FUNDS	N/A	N/A	N/A	32,185	1,404,564	1,170,242
	INVESCO DEVELOPING MARKETS FUND R6	MUTUAL FUNDS	N/A	N/A	N/A	162,613	6,948,810	5,917,482
	LEGG MASON CLEARBRIDGE SMALLCAP GROWTH FUND IS	MUTUAL FUNDS	N/A	N/A	N/A	94,880	4,174,991	3,488,744
	MAINSTAY MACKAY HIGH YIELDCORP BD R6	MUTUAL FUNDS	N/A	N/A	N/A	325,088	1,716,956	1,609,188
	METROPOLITAN WEST TOTALRETURN BD PLAN	MUTUAL FUNDS	N/A	N/A	N/A	1,084,030	10,380,018	8,791,485
	NUVEEN REAL ESTATE SECUR-R6	MUTUAL FUNDS	N/A	N/A	N/A	49,693	948,723	678,810
	OAKMARK INTERNATIONAL INSTITUTIONAL	MUTUAL FUNDS	N/A	N/A	N/A	1	1	1
	PIMCO COMMODITY REAL RET STRAT INSTL	MUTUAL FUNDS	N/A	N/A	N/A	60,559	986,851	811,486
	PIMCO INTERNATIONAL BOND (USD-HDG) INSTL	MUTUAL FUNDS	N/A	N/A	N/A	298,939	2,954,270	2,807,036
	VANGUARD INSTITUTIONAL INDEX I	MUTUAL FUNDS	N/A	N/A	N/A	27,880	8,959,710	9,978,529
	VANGUARD INSTL TRGT RETIRE INCOME INV	MUTUAL FUNDS	N/A	N/A	N/A	19,302	261,250	239,922
	VANGUARD MID CAP INDEX INSTITUTIONAL	MUTUAL FUNDS	N/A	N/A	N/A	25,130	1,481,448	1,431,654
	VANGUARD SMALL CAP INDEX ADM	MUTUAL FUNDS	N/A	N/A	N/A	15,408	1,512,593	1,395,542
	VANGUARD TARGET RETIREMENT 2020 INV	MUTUAL FUNDS	N/A	N/A	N/A	13,207	359,598	348,919
	VANGUARD TARGET RETIREMENT 2025 INV	MUTUAL FUNDS	N/A	N/A	N/A	107,205	2,019,130	1,881,454
	VANGUARD TARGET RETIREMENT 2030 INV	MUTUAL FUNDS	N/A	N/A	N/A	48,290	1,659,404	1,604,680
	VANGUARD TARGET RETIREMENT 2035 INV	MUTUAL FUNDS	N/A	N/A	N/A	49,435	1,102,133	1,019,854
	VANGUARD TARGET RETIREMENT 2040 INV	MUTUAL FUNDS	N/A	N/A	N/A	27,142	1,051,854	990,669
	VANGUARD TARGET RETIREMENT 2045 INV	MUTUAL FUNDS	N/A	N/A	N/A	47,844	1,279,129	1,179,835
	VANGUARD TARGET RETIREMENT 2050 INV	MUTUAL FUNDS	N/A	N/A	N/A	30,798	1,342,619	1,262,703
	VANGUARD TARGET RETIREMENT 2055 INV	MUTUAL FUNDS	N/A	N/A	N/A	17,272	817,340	790,035
	VANGUARD TARGET RETIREMENT 2060 INV	MUTUAL FUNDS	N/A	N/A	N/A	28,304	1,241,635	1,192,174
	VANGUARD TARGET RETIREMENT 2065 INV	MUTUAL FUNDS	N/A	N/A	N/A	56,266	1,660,698	1,552,386
	VANGUARD TARGET RETIREMENT 2070 INV	MUTUAL FUNDS	N/A	N/A	N/A	2,083	46,572	45,251
	VANGUARD TOTAL INTL STOCK INDEX ADMIRAL	MUTUAL FUNDS	N/A	N/A	N/A	33,387	1,020,351	959,549
	VICTORY SYCAMORE ESTABLISHEDVALUE R6	MUTUAL FUNDS	N/A	N/A	N/A	36,077	1,651,994	1,596,036
	WESTERN ASSET CORE PLUS BOND IS	MUTUAL FUNDS	N/A	N/A	N/A	950,395	10,439,387	8,420,503
							240,324,434	229,761,671

See Report on Supplementary Information Required by the Department of Labor's Rules and Regulations for Reporting and Disclosure Under the Employee Retirement Income Security Act of 1974.

American Maritime Officers Defined Contribution Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN #27-1269640, Plan #001
September 30, 2023

		(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value						
(a)	(b) Identity of Issuer, Borrower, or Similar Party	Description	Collateral	Rate of Interest	Maturity Date	Par/Maturity Value	(d) Cost	(e) Current Value
Common Collective Trust								
	* GREAT GRAY CIT III FOR METLIFE GROUP ANNUITY CONTRACT NO. 25554 CL J	CCT	N/A	N/A	N/A	475,574	9,693,704	9,885,150
Cash Equivalents								
	CASH	CASH	N/A	N/A	N/A	842	85,895	85,895
Total Investments							\$ 250,104,033	\$ 239,732,716
* Denotes party in interest.								

* Denotes party in interest.

See Report on Supplementary Information Required by the Department of Labor's Rules and Regulations for Reporting and Disclosure Under the Employee Retirement Income Security Act of 1974.

American Maritime Officers Defined Contribution Plan
Schedule H, Line 4j - Schedule of Reportable Transactions
EIN #27-1269640, Plan #001
September 30, 2023

(a)	(b) Identity of Party Involved	(c) Description of Asset (include interest rate and maturity in case of a loan)	(d) Purchase Price	(e) Selling Price	(f) Lease Rental	(g) Expenses Incurred with Transaction	(h) Cost of Asset	(i) Current Value of Asset on Transaction Date	(j) Net Gain or (Loss)
Single Transactions:									
None									
Series of Transactions:									
	Causeway International Value Fund	MUTUAL FUND	\$ 10,043,233	N/A	N/A	\$ -	\$ 10,043,233	\$ 10,043,233	N/A
	Oakmark International Institutional Fund	MUTUAL FUND	N/A	\$ 10,043,233	N/A	\$ -	\$ 9,198,180	\$ 10,043,233	\$ 845,053

* Represents a party-in-interest to the Plan.

See Report on Supplementary Information Required by the Department of Labor's Rules and Regulations for Reporting and Disclosure Under the Employee Retirement Income Security Act of 1974.

American Maritime Officers Defined Contribution Plan

EIN 27-1269640

Plan No. 001

Plan Year Ended September 30, 2023

**Form 5500, Schedule H, Part IV, Line 4i
Schedule of Assets (Held at End of Year)**

See attachment to the Accountant's Audit Report attached at Accountant's Opinion

American Maritime Officers Defined Contribution Plan
EIN 27-1269640
Plan No. 001
Plan Year Ended September 30, 2023

Form 5500, Schedule H, Part III
Financial Statements used to formulate IQPA's opinion

The entire report has been attached to the Accountant's Opinion

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>10/01/2022</u> and ending <u>09/30/2023</u>	
A This return/report is for:	☒ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☐ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information —enter all requested information	
1a Name of plan AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION PLAN	1b Three-digit plan number (PN) ▶ 001	1c Effective date of plan 01/01/2010
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) BOARD OF TRUSTEES AMERICAN MARITIME OFFICERS DEFINED CONTRIBUTION PLAN 2 WEST DIXIE HIGHWAY DANIA BEACH FL 33004	2b Employer Identification Number (EIN) 27-1269640	2c Plan Sponsor's telephone number (954) 922-7428
	2d Business code (see instructions) 483000	

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	 Signature of plan administrator	06/21/2024 Date	T. CHRISTIAN SPAIN Enter name of individual signing as plan administrator
SIGN HERE	 Signature of employer/plan sponsor	06/21/2024 Date	F. ANTHONY NACCARATO Enter name of individual signing as employer or plan sponsor
SIGN HERE	 Signature of DFE	 Date	 Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 4,613
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).	
6a(1) Total number of active participants at the beginning of the plan year.....	6a(1) 4,132
6a(2) Total number of active participants at the end of the plan year	6a(2) 4,371
b Retired or separated participants receiving benefits.....	6b
c Other retired or separated participants entitled to future benefits	6c 504
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 4,875
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 64
f Total. Add lines 6d and 6e	6f 4,939
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 4,939
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 70
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7 42
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G 2T	
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) ☐ 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 _____

American Maritime Officers Defined Contribution Plan

EIN 27-1269640

Plan No. 001

Plan Year Ended September 30, 2023

Form 5500, Schedule H, Part IV, Line 4j

Schedule of Reportable Transactions

See attachment to the Accountant's Audit Report attached at Accountant's Opinion