

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2022</div> <div>This Form is Open to Public Inspection</div>
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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: <div><div>☐ a multiemployer plan</div><div>☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</div><div>☒ a single-employer plan</div><div>☐ a DFE (specify) _____</div></div>
B	This return/report is: <div><div>☐ the first return/report</div><div>☐ the final return/report</div><div>☐ an amended return/report</div><div>☐ a short plan year return/report (less than 12 months)</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☒ Form 5558</div><div>☐ automatic extension</div><div>☐ the DFVC program</div><div>☐ special extension (enter description)</div></div>
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 THE FIESTA TABLEWARE COMPANY SALARIED EMPLOYEES PENSION PLAN	1b	Three-digit plan number (PN) ▶ 002
		1c	Effective date of plan 10/01/1969
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) THE FIESTA TABLEWARE COMPANY 672 FIESTA DRIVE NEWELL, WV 26050-1077	2b	Employer Identification Number (EIN) 55-0215070
		2c	Plan Sponsor's telephone number 304-387-1300
		2d	Business code (see instructions) 327100

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.	07/11/2024	WILLIAM F. DANLEY
	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 <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>																												
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 THE FIESTA TABLEWARE COMPANY c Plan Name THE HOMER LAUGHLIN CHINA COMPANY SALARIED EMPLOYEES PENSION PLAN		4b EIN 55-0215070 4d PN 002																												
5 Total number of participants at the beginning of the plan year		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center; border: 1px solid black;">5</td> <td style="width: 95%; text-align: right; border: 1px solid black;">273</td> </tr> </table>	5	273																										
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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).		<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="background-color: #cccccc; height: 20px;"></td> </tr> <tr> <td style="width: 5%; text-align: center; border: 1px solid black;">6a(1)</td> <td style="width: 95%; text-align: right; border: 1px solid black;">83</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6a(2)</td> <td style="text-align: right; border: 1px solid black;">75</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6b</td> <td style="text-align: right; border: 1px solid black;">112</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6c</td> <td style="text-align: right; border: 1px solid black;">57</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6d</td> <td style="text-align: right; border: 1px solid black;">244</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6e</td> <td style="text-align: right; border: 1px solid black;">25</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6f</td> <td style="text-align: right; border: 1px solid black;">269</td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6g</td> <td style="border: 1px solid black;"></td> </tr> <tr> <td style="text-align: center; border: 1px solid black;">6h</td> <td style="text-align: right; border: 1px solid black;">2</td> </tr> </table>			6a(1)	83	6a(2)	75	6b	112	6c	57	6d	244	6e	25	6f	269	6g		6h	2								
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7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center; border: 1px solid black;">7</td> <td style="width: 95%; text-align: right; border: 1px solid black;"></td> </tr> </table>	7																											
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9a Plan funding arrangement (check all that apply) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(1)</td> <td style="width: 5%; text-align: center;">☐</td> <td>Insurance</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td style="text-align: center;">☐</td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td style="text-align: center;">(3)</td> <td style="text-align: center;">☒</td> <td>Trust</td> </tr> <tr> <td style="text-align: center;">(4)</td> <td style="text-align: center;">☐</td> <td>General assets of the sponsor</td> </tr> </table>	(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) <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(1)</td> <td style="width: 5%; text-align: center;">☐</td> <td>Insurance</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td style="text-align: center;">☐</td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td style="text-align: center;">(3)</td> <td style="text-align: center;">☒</td> <td>Trust</td> </tr> <tr> <td style="text-align: center;">(4)</td> <td style="text-align: center;">☐</td> <td>General assets of the sponsor</td> </tr> </table>		(1)	☐	Insurance	(2)	☐	Code section 412(e)(3) insurance contracts	(3)	☒	Trust	(4)	☐	General assets of the sponsor				
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)																														
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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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>THE FIESTA TABLEWARE COMPANY SALARIED EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE FIESTA TABLEWARE COMPANY</u>	D Employer Identification Number (EIN) <u>55-0215070</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2022</u>	
2 Assets:	
a Market value.....	2a <u>18096493</u>
b Actuarial value	2b <u>19906142</u>
3 Funding target/participant count breakdown	(1) Number of participants (2) Vested Funding Target (3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>134</u> <u>9081877</u> <u>9081877</u>
b For terminated vested participants.....	<u>56</u> <u>1951778</u> <u>1951778</u>
c For active participants.....	<u>83</u> <u>4938886</u> <u>5003264</u>
d Total	<u>273</u> <u>15972541</u> <u>16036919</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions.....	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate.....	5 <u>5.39 %</u>
6 Target normal cost	
a Present value of current plan year accruals.....	6a <u>243821</u>
b Expected plan-related expenses	6b <u>0</u>
c Total (line 6a + line 6b)	6c <u>243821</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>03/22/2024</u>
Signature of actuary		Date
<u>SARA K. DEFILIPPO</u>		<u>23-07318</u>
Type or print name of actuary		Most recent enrollment number
<u>DUNBAR, BENDER & ZAPF, INC.</u>		<u>412-263-0102</u>
Firm name		Telephone number (including area code)
<u>400 HOLIDAY DRIVE</u> <u>SUITE 102</u> <u>PITTSBURGH, PA 15220</u>		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2022
v. 220413

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	2382794
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	2382794
10 Interest on line 9 using prior year's actual return of <u>-15.21</u> %	0	-362423
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		104943
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.56</u> %.....		5835
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance.....		110778
d Portion of (c) to be added to prefunding balance.....		110778
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	2131149

Part III Funding Percentages		
14 Funding target attainment percentage	14	110.83 %
15 Adjusted funding target attainment percentage	15	124.12 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	114.50 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/28/2022	22706	0			
01/31/2023	23585	0			
05/02/2023	24035	0			
08/08/2023	19751	0			
			Totals ►	18(b)	90077
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	87986
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.75 %2nd segment:
5.18 %3rd segment:
5.92 %☐ N/A, full yield curve used**b** Applicable month (enter code).....**21b**

4

22 Weighted average retirement age**22**

65

23 Mortality table(s) (see instructions)

Prescribed - combined



Prescribed - separate



Substitute

Part VI Miscellaneous Items**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Demographic and benefit information**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... ☐ Yes ☒ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years.....**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)**29**

0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)**30**

0

Part VIII Minimum Required Contribution For Current Year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6c).....**31a**

243821

b Excess assets, if applicable, but not greater than line 31a**31b**

243821

32 Amortization installments:**a** Net shortfall amortization installment

0

0

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....**34**

0

35 Balances elected for use to offset funding requirement.....

0

0

0

36 Additional cash requirement (line 34 minus line 35)**36**

0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)**37**

87986

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

87986

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)**39**

0

40 Unpaid minimum required contributions for all years.....**40**

0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	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 THE FIESTA TABLEWARE COMPANY SALARIED EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 THE FIESTA TABLEWARE COMPANY	D Employer Identification Number (EIN) 55-0215070

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
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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)

HUNTINGTON NATIONAL BANK

41 S. HIGH STREET
COLUMBUS, OH 43287

31-0966785

(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?
21 28	NONE	90077	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 ☐

(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 H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	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 THE FIESTA TABLEWARE COMPANY SALARIED EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 THE FIESTA TABLEWARE COMPANY	D Employer Identification Number (EIN) 55-0215070	

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	690	167699
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	28042	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	2352000	3600000
(2) U.S. Government securities	1c(2)	1536095	1569187
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	1623512	1569873
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	6965984	7745438
(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)		
(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)	5590170	4539676
(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		
f Total assets (add all amounts in lines 1a through 1e)	1f	18096493	19191873

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	18096493	19191873
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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)	90077	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		90077
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	119528	
(B) U.S. Government securities	2b(1)(B)	26030	
(C) Corporate debt instruments	2b(1)(C)	34275	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		179833
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	129566	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	206392	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		335958
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2057768	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2053205	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		4563
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	933894	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		933894

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		583033
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2127358
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	941900	
(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)		941900
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	90078	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		90078
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1031978
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1095380
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: SISTERSON & CO., LLP

(2) EIN: 25-1467156

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?			
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.)	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.)			
4m			
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 495500.

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023		
A Name of plan THE FIESTA TABLEWARE COMPANY SALARIED EMPLOYEES PENSION PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 THE FIESTA TABLEWARE COMPANY		D Employer Identification Number (EIN) 55-0215070
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): _____ 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 0
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	<p>If the total number of participants is 1,000 or more, complete lines (a) through (c)</p> <p>a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%</p> <p>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</p> <p>c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____</p>
20	<p>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.</p> <p>a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No</p> <p>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:</p> <p>☐ Yes.</p> <p>☐ 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.</p> <p>☐ 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.</p> <p>☐ No. Other. Provide explanation _____</p>

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

Years ended September 30, 2023 and 2022

Sisterson & Co. LLP
501 Grant Street, Suite 450
Pittsburgh, PA 15219

www.sisterson.com

Phone: 412.281.2025

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

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INDEPENDENT AUDITOR'S REPORT

To the Retirement Plan Committee of
The Fiesta Tableware Company
Salaried Employees Pension Plan
Newell, West Virginia

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

We have performed audits of the accompanying financial statements of The Fiesta Tableware Company Salaried Employees Pension Plan ("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 assets available for benefits and of accumulated plan benefits as of September 30, 2023 and 2022, and the related statements of changes in assets available for benefits and of changes in accumulated plan benefits for the years ended September 30, 2023 and 2022, and the related notes to the financial statements ("financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to 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 Charles Schwab Bank as of September 30, 2023 and for the period from July 5, 2023 to September 30, 2023, and Huntington National Bank as of September 30, 2022 and for the period from October 1, 2022 to September 30, 2023 stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion

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

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

INDEPENDENT AUDITOR'S REPORT
(continued)

- the information in the accompanying 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 on the Financial Statements

We conducted our audits 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 the 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 the 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 for the Financial Statements* 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.

INDEPENDENT AUDITOR'S REPORT
(continued)

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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matters

Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of September 30, 2023 and Schedule of Reportable Transactions for the year ended September 30, 2023 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.

INDEPENDENT AUDITOR'S REPORT
(continued)

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 in the United States of America. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Sisterson & Co LLP

July 9, 2024

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS

	September 30,	
	<u>2023</u>	<u>2022</u>
Non-interest bearing cash	\$ 167,699	\$ 690
Investments, at fair value (Notes 2, 4 and 6)		
Mutual funds	7,609,541	7,362,792
Common stocks	7,745,438	6,965,984
Corporate bonds	1,569,873	1,623,512
Government obligations	1,568,896	1,534,860
Exchange traded funds	530,135	579,378
Mortgage backed security obligations	<u>291</u>	<u>1,235</u>
Total investments	19,024,174	18,067,761
Accrued interest and dividends receivable	<u>--</u>	<u>28,042</u>
Assets available for benefits	<u>\$ 19,191,873</u>	<u>\$ 18,096,493</u>

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

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

STATEMENTS OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS

	Year Ended September 30,	
	<u>2023</u>	<u>2022</u>
Additions to assets available for benefits attributed to		
Investment income		
Dividend income	\$ 335,958	\$ 488,235
Interest income	179,833	92,746
Net realized and unrealized appreciation (depreciation) in fair value of investments	1,521,490	(3,881,894)
Contributions		
Employer contributions	<u>90,077</u>	<u>107,604</u>
	2,127,358	(3,193,309)
Deductions from assets available for benefits attributed to		
Benefits paid directly to participants	941,900	925,026
Administrative fees	<u>90,078</u>	<u>107,604</u>
Net additions (deductions) to assets available for benefits	1,095,380	(4,225,939)
Assets available for benefits, beginning of year	<u>18,096,493</u>	<u>22,322,432</u>
Assets available for benefits, end of year	<u>\$ 19,191,873</u>	<u>\$ 18,096,493</u>

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

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS

	September 30, <u>2023</u>	<u>2022</u>
Actuarial present value of accumulated plan benefits (Note 2)		
Vested benefits		
Participants currently receiving payments	\$ 8,832,711	\$ 8,518,615
Other participants	<u>6,499,916</u>	<u>6,496,905</u>
Total vested benefits	15,332,627	15,015,520
Nonvested benefits	<u>64,994</u>	<u>61,292</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$ 15,397,621</u></u>	<u><u>\$ 15,076,812</u></u>

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

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS

	Year Ended September 30, 2023	2022
	<u>2023</u>	<u>2022</u>
Actuarial present value of accumulated plan benefits, beginning of year	\$ 15,076,812	\$ 14,932,437
Increase (decrease) during the year attributable to		
Benefits accumulated	386,357	201,205
Interest due to the decrease in the discount period	876,352	868,196
Pension benefits paid	<u>(941,900)</u>	<u>(925,026)</u>
Net increase	<u>320,809</u>	<u>144,375</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 15,397,621</u>	<u>\$ 15,076,812</u>

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

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - PLAN DESCRIPTION

The following brief description of The Fiesta Tableware Company (“Company”) Salaried Employees Pension Plan (“Plan”) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

The Plan is a qualified, noncontributory, trustee defined benefit pension plan covering all salaried employees of the Company and those hourly employees who are not covered by the collective bargaining agreement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan is administered by the Retirement Plan Committee appointed by the Board of Directors of the Company.

In August 2023, the Plan adopted an amendment to freeze participation effective September 30, 2023. Calculations of future benefits will be calculated as if a participant terminated employment on or before September 30, 2023. The actuarial present value of accumulated benefits as of September 30, 2023 reflects this amendment.

Eligibility

Employees become eligible to join the Plan upon attaining the age of 21 and completing one year of service, provided they work at least 1,000 hours per year. Employees who are covered by the collective bargaining agreement are excluded.

Contributions

Benefits under the Plan are funded by the Company. Contributions are at least equal to the minimum funding requirements of ERISA as determined by an actuary that performs annual valuations of the Plan. The funds are held, invested, and disbursed by Huntington National Bank and Charles Schwab Bank (“Trustees”). For the Plan years ended September 30, 2023 and 2022, the Company made contributions to the Plan in the amounts of \$90,077 and \$107,604, respectively, as required under the minimum funding requirements.

Retirement and retirement benefits

Normal retirement benefits are earned at the later of age 65 or upon five years of service, but, in accordance with federal law, no employee can be forced to retire. The benefit formula for participants retiring on or after October 1, 1999, is based on 0.68% of the participant’s average monthly compensation for the last 60 months multiplied by their number of years of credited service. The monthly benefit for employees and the beneficiaries of employees who retired prior to October 1, 1999, were calculated at lesser rates then in effect. Service prior to October 1, 1949, is not included in the calculation of the benefit.

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 1 - PLAN DESCRIPTION (continued)

Retirement and retirement benefits (continued)

Early retirement is permitted after age 60 and completion of five years of service. The employee may then elect to begin receiving benefits upon attaining normal retirement age or receive an actuarially reduced benefit upon taking early retirement. Disability retirement is available after age 50 and completion of 15 years of service, or age 62 and completion of 10 years of service.

Vesting

An employee is fully vested in the Plan upon completion of five years of service with the Company under a five-year cliff vesting provision.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan have been prepared on the accrual basis of accounting. Amounts currently payable to participants are not reflected as a liability in the statements of assets available for benefits but are included as a component of accumulated plan benefits.

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, disclosure of contingent assets and liabilities, the actuarial present value of accumulated plan benefits as of the date of the financial statements, and the reported amounts of changes in assets available for benefits and accumulated plan benefits during the reporting period. Actual results could differ from those estimates.

Investments

Investments are stated at fair value as determined by the Trustees. Purchases and sales of investment securities are recorded on a trade-date basis (date the order to buy or sell is executed). Interest and dividend income are recorded as earned.

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments (continued)

The Plan's investments are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with investments and the level of uncertainty related to changes in the fair value of investments, it is at least reasonably possible that significant changes in risks in the near term may materially affect the amounts reported in the accompanying financial statements.

Administrative fees

The Company elects to pay Plan expenses from its own assets. If the Company elects not to pay for future plan expenses, the Plan permits for payment of such expenses from Plan assets.

Actuarial present value of accumulated plan benefits

The actuarial present value of accumulated plan benefits is the present value of future benefit payments that are attributable, under the Plan's provisions, to employees' service rendered prior to the benefit valuation date. These payments are comprised of benefits expected to be paid to retired or terminated employees or their beneficiaries, beneficiaries of deceased employees, and present employees or their beneficiaries. Benefits payable under all circumstances are included to the extent they are deemed attributable to employees' service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan's actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, withdrawal or retirement) between the valuation date and the expected date of payment.

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Actuarial present value of accumulated plan benefits (continued)

The following actuarial assumptions were used in arriving at this value:

	<u>2023</u>	<u>2022</u>
Mortality basis	PRI-2012 Private Retirement Plans Mortality Table	PRI-2012 Private Retirement Plans Mortality Table
Retirement age	Later of age 65 or five years of service, active participants beyond age 65 are assumed to be retiring immediately	Later of age 65 or five years of service, active participants beyond age 65 are assumed to be retiring immediately
Actuarial basis	Projected unit credit	Projected unit credit
Assumed discount rate	6.00%	6.00%
Salary increases	3.00% per year	3.00% per year

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term may materially affect the amounts reported in the accompanying financial statements. In addition, the forgoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan is terminated, different actuarial assumptions and other factors may be applicable in determining the actuarial present value of accumulated plan benefits.

Subsequent events

The Plan evaluates events and transactions occurring subsequent to the date of the financial statements for matters requiring recognition or disclosure in the financial statements. The accompanying financial statements consider events through July 9, 2024 the date on which the financial statements were available to be issued.

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 3 - PLAN TERMINATION

Although the Company has not expressed any intent to terminate the Plan, it may do so at any time. Under provisions of ERISA, if the Plan is terminated, the Company may be obligated to make termination payments to the Plan and participants may be eligible for continuation of benefits under insurance provided by the Pension Benefit Guaranty Corporation ("PBGC").

Whether a particular participant's accumulated Plan benefits will be paid depends on both the priority of those benefits and the level of those benefits guaranteed by the PBGC at that time. In the event of Plan termination, participants or others entitled to benefits will receive the amount to which they are entitled in cash or in the form of immediate or deferred annuities. Certain benefits may be fully or partially provided for by the then existing assets of the Plan and/or the PBGC guaranty. However, because the PBGC does not guarantee all types of benefits and the amount of benefit protection is subject to certain limitations, there is the possibility that some benefits may not be provided. A description of the priority of participants' claims to the assets of the Plan upon termination is published in the Plan agreement and made available to participants.

NOTE 4 - INVESTMENTS

Market price observability is affected by a number of factors, including the type of investment and the characteristics specific to the investment. Investments with readily available active quoted prices or for which fair value can be measured from actively quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. Investments measured and reported at fair value are classified and disclosed in one of the following categories based on the extent of market price observability.

Level I - Quoted prices are available in active markets for identical investments as of the reporting date. This category includes listed mutual funds, common stocks and exchange traded funds.

Level II - Pricing inputs are other than quoted market prices included in Level I, however, are observable either directly or indirectly for the investment. This category includes corporate bonds, government obligations and mortgage backed security obligations.

Level III - Pricing inputs are unobservable for the investment and include situations where there is little, if any, market activity for the investment. The inputs into the determination of fair value require significant management judgment or estimation. The Plan does not carry any investments that fall within this category.

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

(continued)

NOTE 4 - INVESTMENTS (continued)

Fair value of Plan investments are as follows as of September 30:

	2023		
	Level I	Level II	Total
Mutual funds	\$ 7,609,541	\$ --	\$ 7,609,541
Common stocks	7,745,438	--	7,745,438
Corporate bonds	--	1,569,873	1,569,873
Government obligations	--	1,568,896	1,568,896
Exchange traded funds	530,135	--	530,135
Mortgage backed security obligations	--	291	291
	<u>\$ 15,885,114</u>	<u>\$ 3,139,060</u>	<u>\$ 19,024,174</u>

	2022		
	Level I	Level II	Level III
Mutual funds	\$ 7,362,792	\$ --	\$ 7,362,792
Common stocks	6,965,984	--	6,965,984
Corporate bonds	--	1,623,512	1,623,512
Government obligations	--	1,534,860	1,534,860
Exchange traded funds	579,378	--	579,378
Mortgage backed security obligations	--	1,235	1,235
	<u>\$ 14,908,154</u>	<u>\$ 3,159,607</u>	<u>\$ 18,067,761</u>

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

NOTES TO FINANCIAL STATEMENTS
(continued)

NOTE 5 - FEDERAL INCOME TAX EXEMPTION

The Plan obtained its latest determination letter dated September 30, 2016, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). Although the Plan has been amended subsequent to the date of the determination letter, the Plan's administration and tax counsel believe that the Plan is designed and currently being operated in compliance with applicable requirements of the IRC. Accordingly, the accompanying financial statements do not include a provision for federal income taxes.

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 not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 6 - INFORMATION CERTIFIED BY THE TRUSTEES OF THE PLAN

The Trustees of the Plan, Charles Schwab Bank as of September 30, 2023 and for the period from July 5, 2023 to September 30, 2023, and Huntington National Bank as of September 30, 2023 and 2022, and for the period from October 1, 2022 to September 30, 2023, have certified that the investment information included in the financial statements and supplemental schedules is complete and accurate. The Trustees hold the Plan's investment assets and execute investment transactions. Such information includes the amounts and composition of investments, at fair value, included in the statements of assets available for benefits and the related investment income reported in the statements of changes in assets available for benefits.

NOTE 7 - RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by Charles Schwab Bank, Trustee, and qualify as party-in-interest transactions. The Plan also paid administration fees to Huntington National Bank and Charles Schwab Bank, the Trustees, which qualify as party-in-interest transactions.

SUPPLEMENTAL SCHEDULES

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

Employer Identification Number: 55-0215070

Plan Number: 002

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

Schedule of Assets (Held at End of Year)

September 30, 2023

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Schwab Treasury Obligations Money Fund	Mutual Fund, 3,600,000 Shares	\$ 3,600,000	\$ 3,600,000
	Vanguard 500 Index Fund - Admiral Shares	Mutual Fund, 5,863 Shares	840,568	2,319,495
	MFS Global Real Estate Fund	Mutual Fund, 34,745 Shares	539,256	515,614
	First Eagle Overseas Fund - Class I	Mutual Fund, 20,509 Shares	500,000	486,259
	Victory Sycamore Est Value Fund-I	Mutual Fund, 8,596 shares	451,045	380,117
	Wasatch Wasatch Emerging Markets Select	Mutual Fund, 14,559 Shares	350,000	219,988
	Federated Institutional High Yield Bond Fund	Mutual Fund, 10,472 Shares	101,293	88,068
		Total Mutual Funds	<u>\$ 6,382,162</u>	<u>\$ 7,609,541</u>
	Ishares Core S&P Small-Cap Fund	Exchange Traded Fund, 6,645 Shares	\$ 619,548	\$ 530,135
	Federal Home Loan Mortgage Corporation Series 2790 Class TN	Mortgage Obligation, \$294 par value, 4.00%, Due 5/15/2024	<u>\$ 329</u>	<u>\$ 291</u>
* Represents party-in-interest transaction				

Schedule prepared from data certified as complete and accurate by Plan trustees.

See accompanying Independent Auditor's Report.

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

Employer Identification Number: 55-0215070

Plan Number: 002

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

Schedule of Assets (Held at End of Year)

September 30, 2023
(continued)

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Southern Co Gas Capital	Capital Corporate Bond, \$65,000 par value, 2.45%, Due 10/01/2023	\$ 68,376	\$ 64,990
	JP Morgan Chase & Co	Corporate Bond, \$65,000 par value, 3.625%, Due 05/13/2024	72,023	64,164
	US Bancorp	Corporate Bond, \$65,000 par value, 2.4%, Due 07/30/2024	69,453	63,173
	Bank of America	Corporate Bond, \$65,000 par value, 3.875%, Due 08/01/2025	74,394	62,992
	Eversource Energy Series	Corporate Bond, \$65,000 par value, 3.15%, Due 01/15/2025	71,641	62,927
	Brown-Forman Corp	Corporate Bond, \$65,000 par value, 3.5%, Due 04/15/2025	72,907	62,899
	Estee Lauder Co	Corporate Bond, \$65,000 par value, 2%, Due 12/01/2024	68,997	62,280
	Franklin Res Inc	Corporate Bond, \$65,000 par value, 2.85%, Due 03/30/2025	70,850	62,114
	Grainger W W Inc	Corporate Bond, \$65,000 par value, 1.85%, Due 02/15/2025	68,472	61,718
*	Schwab Corp	Corporate Bond, \$65,000 par value, 3.45%, Due 02/13/2026	74,038	61,552
	Nvidia Corp	Corporate Bond, \$65,000 par value, 3.2%, Due 09/16/2026	73,621	61,532
	Martin Marietta Matls Inc	Corporate Bond, \$75,000 par value, 2.5%, Due 03/15/2030	74,800	61,396
	CBOE Holdings Inc	Corporate Bond, \$65,000 par value, 3.65%, Due 01/12/2027	74,905	61,311
	Salesforce Com Inc	Corporate Bond, \$65,000 par value, 3.7%, Due 04/11/2028	77,356	61,291
	Caterpillar Financial Services Series	Corporate Bond, \$65,000 par value, 1.45%, Due 05/15/2025	67,358	60,905
	Xcel Energy Inc	Corporate Bond, \$65,000 par value, 3.35%, Due 12/01/2026	74,474	60,674
	Analog Devices	Corporate Bond, \$65,000 par value, 3.45%, Due 06/15/2027	72,454	60,534
	Illinois Tool Works	Corporate Bond, \$65,000 par value, 2.65%, Due 11/15/2026	72,078	60,423
	Morgan Stanley Series 10 Yr	Corporate Bond, \$65,000 par value, 3.625%, Due 01/20/2027	74,698	60,393
	Royal Bank of Canada Series	Corporate Bond - Foreign, \$65,000 par value, 1.15%, Due 06/10/2025	66,445	60,023
	Hershey Co	Corporate Bond, \$65,000 par value, 0.9%, Due 06/01/2025	65,751	60,227
	Bank of NY Mellon	Corporate Bond, \$65,000 par value, 3.4%, Due 01/29/2028	76,169	59,731
	Coca Cola Co.	Corporate Bond, \$65,000 par value, 1.45%, Due 06/01/2027	67,630	57,360
	Alliant Energy Corp	Corporate Bond, \$65,000 par value, 3%, Due 07/01/2029	74,084	57,072
	Paypal Holdings Inc	Corporate Bond, \$65,000 par value, 2.85%, Due 10/01/2029	72,212	56,266
	Berkshire Hathaway Fin	Corporate Bond, \$50,000 par value, 2.875%, Due 03/15/2032	48,971	41,926
		Total Corporate Bonds	<u>\$ 1,844,157</u>	<u>\$ 1,569,873</u>

* Represents party-in-interest transaction

Schedule prepared from data certified as complete and accurate by Plan trustees.

See accompanying Independent Auditor's Report.

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

Employer Identification Number: 55-0215070

Plan Number: 002

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

Schedule of Assets (Held at End of Year)

September 30, 2023

(continued)

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	US Treasury N/B	Government Obligation, \$225,000 par value, 2.875%, Due 05/15/2032	\$ 358,874	\$ 329,180
	US Treasury N/B	Government Obligation, \$150,000 par value, 3.25%, Due 06/30/2029	147,072	139,383
	US Treasury N/B	Government Obligation, \$150,000 par value, 1.50%, Due 02/15/2030	151,046	124,336
	US Treasury N/B	Government Obligation, \$100,000 par value, 5.375%, Due 2/15/2031	108,875	104,531
	FHLB 2030	Government Obligation, \$125,000 par value, 1.25%, Due 06/14/2030	128,712	98,791
	FNMA 2024	Government Obligation, \$100,000 par value, 1.75%, Due 07/02/2024	105,623	97,243
	US Treasury N/B	Government Obligation, \$100,000 par value, 2.75%, Due 06/30/2025	108,535	96,000
	US Treasury N/B	Government Obligation, \$100,000 par value, 1.625%, Due 02/15/2026	105,262	92,625
	US Treasury N/B	Government Obligation, \$100,000 par value, 2.875%, Due 08/15/2028	118,996	92,328
	US Treasury N/B	Government Obligation, \$100,000 par value, 1.625%, Due 10/31/2026	106,141	90,969
	US Treasury N/B	Government Obligation, \$100,000 par value, 1.125%, Due 02/15/2031	91,584	78,844
	US Treasury N/B	Government Obligation, \$75,000 par value, 2.25%, Due 08/15/2027	82,289	68,543
	US Treasury N/B	Government Obligation, \$65,000 par value, 2.875%, Due 05/15/2028	62,799	60,227
	US Treasury N/B	Government Obligation, \$60,000 par value, 2.375%, Due 05/15/2029	64,254	53,306
	FFCB 2027	Government Obligation, \$50,000 par value, 0.71%, Due 10/14/2027	49,926	42,590
		Total Government Obligations	<u>\$ 1,789,988</u>	<u>\$ 1,568,896</u>

Schedule prepared from data certified as complete and accurate by Plan trustees.

See accompanying Independent Auditor's Report.

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

Employer Identification Number: 55-0215070

Plan Number: 002

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

Schedule of Assets (Held at End of Year)

September 30, 2023
(continued)

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Apple Inc	Common Stock, 2,000 Shares	\$ 84,691	\$ 342,420
	Microsoft Corp	Common Stock, 1,000 Shares	40,752	315,750
	Alphabet Inc - Class A	Common Stock, 2,200 Shares	59,662	287,892
	Nvidia Corp	Common Stock, 600 Shares	39,225	260,994
	Occidental Petroleum Corp	Common Stock, 4,000 Shares	245,220	259,520
	Valero Energy Corp	Common Stock, 1,778 Shares	156,237	251,960
	Servicenow Inc	Common Stock, 400 Shares	188,559	223,584
	Visa Inc - Class A	Common Stock, 990 Shares	69,079	207,009
	Pioneer Natural Resource	PCOMMON Stock, 900 Shares	193,565	206,595
	Eli Lilly & Co	Common Stock, 370 Shares	48,701	198,738
	Unitedhealth Group Inc	Common Stock, 390 Shares	102,974	196,634
	JP Morgan Chase & Co	Common Stock, 1,290 Shares	147,801	187,076
	Adobe Systems, Inc.	Common Stock, 350 Shares	135,556	178,465
	Amazon.com Inc	Common Stock, 1,400 Shares	151,572	177,968
	Booking Holdings Inc	Common Stock, 55 Shares	127,348	169,617
	American Electric Power	Common Stock, 2,200 Shares	216,231	165,484
	Procter & Gamble Co	Common Stock, 1,100 Shares	125,813	160,446
	Accenture PLC - Class A	Common Stock - Foreign, 500 Shares	57,272	153,555
	Danaher Corp	Common Stock, 615 Shares	203,970	152,582
	Constellation Brands Inc Cl A	Common Stock, 600 Shares	144,277	150,978
	Fiserv Inc	Common Stock, 1,330 Shares	134,713	150,237
	Chipotle Mexican Grill	Common Stock, 75 Shares	108,362	137,387
	McDonald's Corp	Common Stock, 500 Shares	123,779	131,720
	Tesla Inc	Common Stock, 525 Shares	126,603	131,366
	Caterpillar Inc	Common Stock, 475 Shares	106,308	129,675
	Rockwell Automation Inc	Common Stock, 450 Shares	129,942	128,642
	Parker Hannifin Corp	Common Stock, 325 Shares	113,293	126,594
	Analog Devices Inc	Common Stock, 700 Shares	39,738	122,563
	Johnson & Johnson	Common Stock, 780 Shares	79,585	121,485

Schedule prepared from data certified as complete and accurate by Plan trustees.

See accompanying Independent Auditor's Report.

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

Employer Identification Number: 55-0215070

Plan Number: 002

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

Schedule of Assets (Held at End of Year)

September 30, 2023

(continued)

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Bank of America Corp	Common Stock, 4,401 Shares	181,892	120,499
	Automatic Data Processing	Common Stock, 500 Shares	106,203	120,290
	Chubb Limited	Common Stock - Foreign, 550 Shares	57,765	114,499
	Deere & Co	Common Stock, 300 Shares	104,110	113,214
	Costco Wholesale Corp	Common Stock, 200 Shares	43,688	112,992
	Wal-Mart Stores Inc	Common Stock, 700 Shares	101,868	111,951
	American Express Co	Common Stock, 750 Shares	134,281	111,893
	Texas Instruments Inc	Common Stock, 700 Shares	32,486	111,307
	Pepsico Inc	Common Stock, 600 Shares	86,438	101,664
	Salesforce.com	Common Stock, 500 Shares	85,345	101,390
	T-Mobile US Inc	Common Stock, 700 Shares	99,631	98,035
	EOG Resources Inc	Common Stock, 750 Shares	95,213	95,070
	Exxon Mobil Corp	Common Stock, 800 Shares	84,893	94,064
	Sherwin-Williams Co W 1 Rt Sh	Common Stock, 360 Shares	80,825	91,818
	Crown Castle Intl Corp	Common Stock, 995 Shares	109,803	91,570
	Emerson Electric Co	Common Stock, 900 Shares	87,092	86,913
	Diageo PLC	Common Stock, 575 Shares	105,628	85,779
	Starbucks Corp	Common Stock, 900 Shares	95,733	82,143
	Regions Financial Holding Company	Common Stock, 4,400 Shares	94,511	75,680
	Lockheed Martin Corporation	Common Stock, 175 Shares	76,028	71,568
	Northrop Grumman Corp	Common Stock, 150 Shares	68,515	66,029
	M&T Bank Corp	Common Stock, 500 Shares	51,394	63,225
	Nextera Energy Inc	Common Stock, 1,000 Shares	41,708	57,290
	Elevance Health Inc.	Common Stock, 125 Shares	64,531	54,428
	Dollar General Corp	Common Stock, 500 Shares	122,049	52,900
	Netflix Inc	Common Stock, 86 Shares	31,071	32,291
		Total Common Stocks	\$ 5,743,529	\$ 7,745,438
		Total Investments	\$ 16,379,713	\$ 19,024,174

Schedule prepared from data certified as complete and accurate by Plan trustees.

See accompanying Independent Auditor's Report.

THE FIESTA TABLEWARE COMPANY
SALARIED EMPLOYEES PENSION PLAN

Employer Identification Number: 55-0215070

Plan Number: 002

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

Schedule of Reportable Transactions

Year Ended September 30, 2023

(a) Identity or Party Involved	(b) Description of Asset (include interest rate and maturity in case of a loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
Federated Government Obligations Fund	Cash management fund							
Series of purchases		2,291,068	--	--	--	2,291,068	2,291,068	--
Individual purchases		1,546,199	--	--	--	1,546,199	1,546,199	--
Series of sales		--	4,643,067	--	--	4,643,067	4,643,067	--
Individual sales		--	3,696,681	--	--	3,696,681	3,696,681	--
Schwab Treasury Obligations Money Fund	Cash management fund							
Individual purchases		3,600,000	--	--	--	3,600,000	3,600,000	--

Schedule prepared from data certified as complete and accurate by Plan trustee.

See accompanying Independent Auditor's Report.

Plan Name: Fiesta Tableware Company Salaried Employees Pension Plan

Sponsor Name: The Fiesta Tableware Company

EIN: 55-0215070

Plan Number: 002

Schedule SB, Attachment to line 26a - Schedule of Active Participant Data											
Attained Age	Years of Credited Service to October 1, 2022										
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.
1 to 19	-	-	-	-	-	-	-	-	-	-	0
20 to 24	-	-	-	-	-	-	-	-	-	-	0
25 to 29	-	3	1	-	-	-	-	-	-	-	4
30 to 34	-	-	4	-	-	-	-	-	-	-	4
35 to 39	-	-	2	2	-	-	-	-	-	-	4
40 to 44	-	-	2	1	-	3	-	-	-	-	6
45 to 49	-	2	3	-	-	-	2	-	-	-	7
50 to 54	-	3	5	2	-	-	2	-	-	-	12
55 to 59	-	-	3	2	-	1	3	2	-	-	11
60 to 64	-	3	2	-	4	5	4	3	1	1	23
65 to 69	-	1	3	2	1	-	2	-	-	-	9
70 & up	-	1	-	1	-	-	-	-	-	1	3
Total	0	13	25	10	5	9	13	5	1	2	83

Schedule SB, Part V – Summary of Actuarial Assumptions and Methods

1. Mortality:

	October 1, 2021	October 1, 2022
a. Funding:		
i). Active / Deferred Vested:		
Pre-Retirement:	IRC 430 Combined Table for 2021	IRC 430 Combined Table for 2022
Post-Retirement:	IRC 430 Combined Table for 2021	IRC 430 Combined Table for 2022
ii). Retirees / Beneficiaries:	IRC 430 Combined Table for 2021	IRC 430 Combined Table for 2022
b. Present Value of Accrued Benefits (<i>Continuation Basis</i>):		
i). Active / Deferred Vested:		
Pre-Retirement Mortality:	Pri-2012	Pri-2012
Pre-Retirement Projection Scale:	MP-2021	MP-2021
Post-Retirement Mortality:	Pri-2012	Pri-2012
Post-Retirement Projection Scale:	MP-2021	MP-2021
ii). Retirees / Beneficiaries:		
Mortality:	Pri-2012	Pri-2012
Projection Scale:	MP-2021	MP-2021
c. Present Value of Accrued Benefits (<i>Termination Basis</i>):		
Pre-Retirement:	IRC 417(e) Lump Sum Table for 2021	IRC 417(e) Lump Sum Table for 2022
Post-Retirement:	IRC 417(e) Lump Sum Table for 2021	IRC 417(e) Lump Sum Table for 2022

2. Turnover – Sample Rates as follows

<u>Attained Age</u>	<u>Rate of Withdrawal</u>
25	5.30%
35	4.70%
45	1.80%
50	0.40%

3. Assumed Retirement Age: Later of Age 65 and 5 years of Service

4. Salary Scale: 3.00% per year

Schedule SB, Part V – Summary of Actuarial Assumptions and Methods (Continued)

5. Disability – Sample Rates as follows

<u>Attained Age</u>	<u>Male Disability Rate</u>	<u>Female Disability Rate</u>
25	0.056%	0.056%
35	0.099%	0.175%
45	0.270%	0.465%
50	0.493%	0.626%

6. Interest Rates:

	October 1, 2021	October 1, 2022
a. Minimum Funding*:		
i). Segment 1	4.75%	4.75%
ii). Segment 2	5.36%	5.18%
iii) Segment 3	6.11%	5.92%
iv). Effective Rate of Interest	5.56%	5.39%
<i>* Segment rates are based on rates issued for the fourth month prior to the beginning of the plan year as adjusted by ARPA.</i>		
b. Maximum Funding*:		
i). Segment 1	1.27%	1.02%
ii). Segment 2	2.77%	2.80%
iii) Segment 3	3.45%	3.38%
iv). Effective Rate of Interest	2.98%	2.95%
<i>* Segment rates are based on rates issued for the fourth month prior to the beginning of the plan year.</i>		
c. Present Value of Accrued Benefits:		
i). Continuation Basis	6.00%	6.00%
ii). Termination Basis		
Segment 1	0.63%	3.64%
Segment 2	2.70%	4.80%
Segment 3	3.32%	4.78%

7. Form of Benefit Payment:

Active Participants: 100% assumed to take a Life Annuity
Deferred Vested Participants: 100% assumed to take a Life Annuity

8. Expenses: Administrative expenses are assumed to be paid outside of the plan

9. Asset Valuation Method: Actuarial Value (averaging of Fair Market Value)

Schedule SB, Part V – Summary of Actuarial Assumptions and Methods (Continued)

10. Funding Method:

Traditional Unit Credit

The actuarial cost method used in the valuation was the unit credit cost method.

The normal cost is the sum of all the individual normal costs for each participant. For active participants, the individual normal cost is the present value of the benefit earned during the year being valued. For active participants whose credited service equals or exceeds the plan maximum, if any, and for non-active participants, the normal cost is zero.

The actuarial accrued liability is the sum of the individual accrued liabilities for all participants. The individual accrued liability for an active participant is the present value of the accrued benefit as of the valuation date. The unfunded liability is the actuarial accrued liability less the valuation assets.

The total annual cost of the plan is the normal cost plus the shortfall amortization charge.

Projected Unit Credit

The actuarial cost method used in the development of the maximum contribution and the at-risk liabilities was the projected unit credit cost method.

Under this method, the normal cost is the sum of the individual normal costs for all participants. For an active participant, the individual normal cost is the present value at the current age of the projected benefit at the assumed retirement age, based on the actuarial assumptions, divided by the participant's expected years of credited service at that age. For a non-active participant, the normal cost is zero.

The actuarial accrued liability is the sum of the individual accrued liabilities for all plan participants. For an active participant, the individual accrued liability is the product of the normal cost and the total years of credited service at the current age. For non-active participants, the individual accrued liability is the present value at the current age of future benefits. The unfunded actuarial accrued liability equals the actuarial accrued liability less the valuation assets.

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210-0110
1210-0089**2022****This Form is Open to Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2022 or fiscal plan year beginning 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 THE FIESTA TABLEWARE COMPANY SALARIED EMPLOYEES PENSION PLAN	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 10/01/1969
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) THE FIESTA TABLEWARE COMPANY 672 FIESTA DRIVE NEWELL WV 26050-1077	2b Employer Identification Number (EIN) 55-0215070
	2c Plan Sponsor's telephone number 304-387-1300
	2d Business code (see instructions) 327100

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		<u>7-11-2024</u>	William F. Danley
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>	
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 The Fiesta Tableware Company c Plan Name The Homer Laughlin China Company Salaried Employees Pension Plan		4b EIN 55-0215070 4d PN 002	
5 Total number of participants at the beginning of the plan year		5	273
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)	83
a(2) Total number of active participants at the end of the plan year		6a(2)	75
b Retired or separated participants receiving benefits		6b	112
c Other retired or separated participants entitled to future benefits		6c	57
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	244
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	25
f Total. Add lines 6d and 6e		6f	269
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	2
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: 1A 1I			
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)	

Plan: The Fiesta Tableware Company Salaried Employees Pension Plan
EIN / PN: 55-0215070 / 002

Schedule H, Line 4j - Schedule of Reportable Transactions

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase		(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
		Price	(d) Selling Price			
Federated Government Obligations Fund	Cash Management Fund					
Series of Purchases		\$ 2,291,068	\$ -	\$ 2,291,068	\$ 2,291,068	\$ -
Individual Purchases		1,546,199	-	1,546,199	1,546,199	-
Series of Sales		-	4,643,067	4,643,067	4,643,067	-
Individual Sales		-	3,696,681	3,696,681	3,696,681	-
Schwab Treasury Oblig Money Fd	Cash Management Fund					
Individual Purchases		\$ 3,600,000	-	\$ 3,600,000	\$ 3,600,000	-

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	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

▶ **Round off amounts to nearest dollar.**

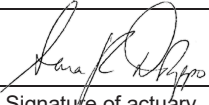
▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan THE FIESTA TABLEWARE COMPANY SALARIED EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE FIESTA TABLEWARE COMPANY	D Employer Identification Number (EIN) 55-0215070
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2022</u>	
2 Assets:	
a Market value	2a 18,096,493
b Actuarial value	2b 19,906,142
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants 134 (2) Vested Funding Target 9,081,877 (3) Total Funding Target 9,081,877
b For terminated vested participants	56 1,951,778 1,951,778
c For active participants	83 4,938,886 5,003,264
d Total	273 15,972,541 16,036,919
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 5.39%
6 Target normal cost	
a Present value of current plan year accruals	6a 243,821
b Expected plan-related expenses	6b 0
c Total (line 6a + line 6b)	6c 243,821

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	 Signature of actuary	<u>3/22/2024</u> Date
Sara K. DeFilippo	Type or print name of actuary	2307318 Most recent enrollment number
Dunbar, Bender & Zapf, Inc.	Firm name	412-263-0102 Telephone number (including area code)
400 Holiday Drive Suite 102 Pittsburgh PA 15220	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2022
v. 220413

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	2,382,794
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	2,382,794
10	Interest on line 9 using prior year's actual return of <u>-15.21</u> %	0	-362,423
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		104,943
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.56</u> %		5,835
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		110,778
	d Portion of (c) to be added to prefunding balance		110,778
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	2,131,149

Part III		Funding Percentages	
14	Funding target attainment percentage	14	110.83 %
15	Adjusted funding target attainment percentage	15	124.12 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	114.50 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/28/2022	22,706	0			
01/31/2023	23,585	0			
05/02/2023	24,035	0			
08/08/2023	19,751	0			
Totals ▶			18(b)	90,077	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 87,986
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
26 Demographic and benefit information	
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☐ Yes ☒ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	243,821	
b Excess assets, if applicable, but not greater than line 31a	31b	243,821	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	87,986	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	87,986	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Age	Retirement Probability	Weight
62	0%	0.00
63	0%	0.00
64	0%	0.00
65	100%	100.00

Weighted Retirement Age is 65

Schedule SB, Part V – Summary of Plan Provisions

I. Dates

- A. Effective Date (§1.1): Originally effective October 1, 1969
- B. Restatement (§1.1): Restated effective October 1, 1997

II. Definitions

- A. Accrued Benefit (§2.1): Amount payable as a life annuity calculated considering Average Monthly Earnings and Years of Credited Service (linear accrual)
- B. Actuarial Equivalent (§2.3): 1983 Group Annuity Mortality (83GAM) male rates set back two years and 8% interest. Effective October 1, 2010, Applicable Mortality Table required by IRC §417(e)(3) and 7% interest.
- C. Average Monthly Earnings (§2.6): The monthly average of the participant's earnings over the last 60 consecutive calendar months of Covered Employment. If the participant has less than 60 months of Covered Employment, then the monthly average over the actual consecutive months of Covered Employment.
- D. Covered Employment, Eligible Employee (§2.10, §2.11): Employment with the Employer, excluding those represented by a collective bargaining agreement
- E. Entry Date (§2.15): April 1 or October 1
- F. Plan Year (§2.28): October 1 to September 30

III. Participation

- A. Eligibility, Participation (§3.1, §3.2): Attainment of age 21 and completion of one Year of Eligibility Service. Participation commences on the Entry Date coincident or next following satisfaction of these requirements.
- B. Transfers (§3.3): Actives who leave Covered Employment shall cease being an Active participant and become considered inactive as of date of transfer. In this situation, upon subsequent transfer back to Covered Employment, they shall again participate as of the date of retransfer. An employee who transfers from non-covered employment to covered employment shall become a participant on the date of transfer if they have met the age and service requirement as of that date. If not, they will participate effective on the Entry Date coincident or next following the satisfaction of the age and service requirements.

Schedule SB, Part V – Summary of Plan Provisions (Continued)

IV. Service

- A. Year of Service (§4.3): Earned for each Plan Year in which the Participant completes 1,000 hours, excluding Plan Years before age eighteen and any Breaks in Service
- B. Year of Credited Service (§4.4): Prior to October 1, 1976, continuous elapsed time service with the Employer excluding periods before October 1, 1949. After October 1, 1976, earned for each Plan Year of Covered Employment in which 1,000 hours are completed, excluding any Breaks in Service.
- C. Year of Eligibility Service (§4.5): Earned for completing 1,000 hours in Eligibility Computation Period

V. Income Eligibility

- A. Normal Retirement Age (§2.24): Later of age 65 or fifth anniversary of participation.
- B. Normal Retirement Date (§2.25): First of the calendar month coincident with or next following the attainment of Normal Retirement Age
- C. Late (§5.2): Permitted upon termination of employment
- D. Early Retirement (§5.3): Age 60 with five Years of Service
- E. Disability (§5.4): Age 50 with fifteen Years of Service or Age 62 with ten Years of Service. Must be a physical or mental disability that entitles Participant to receive Social Security disability benefits.
- F. Deferred Vested (§5.5): 100% vested after five Years of Service

VI. Retirement Income

- A. Basic Retirement Income (§6.1): Monthly benefit payable as a life annuity equal to \$3.75 plus 0.6% of Average Monthly Earnings in excess of \$650, multiplied by Years of Credited Service. Effective October 1, 1999, benefit formula changed to 0.68% of Average Monthly Earnings multiplied by Years of Credited Service. Also effective October 1, 1999, a one-time cost-of-living adjustment made to non-employed persons in pay status equal to one-third of the percentage change in the CPI-U from the original date of retirement to October 1, 1999.
- B. Early Retirement Income (§6.4): Calculated the same as Basic Retirement Income considering Average Monthly Earnings and Years of Credited Service, reduced to Actuarial Equivalent if the annuity starting date is prior to Normal Retirement

Schedule SB, Part V – Summary of Plan Provisions (Continued)

- C. Postponed Retirement Income (§6.3): Calculated the same as Basic Retirement Income considering Average Monthly Earnings and Years of Credited Service as of the date Covered Employment ceased, but not less than the amount calculated as of the Normal Retirement Date
- D. Disability Retirement Income (§6.5): Calculated the same as Basic Retirement Income considering Average Monthly Earnings and Years of Credited Service, reduced to Actuarial Equivalent if the annuity starting date is prior to Normal Retirement
- E. Deferred Vested Retirement Income (§6.6): Calculated the same as Basic Retirement Income considering Average Monthly Earnings and Years of Credited Service, reduced to Actuarial Equivalent if the annuity starting date is prior to Normal Retirement

VII. Other

- A. Normal Form of Payment (§7.3): Actuarially equivalent 50% joint and survivor annuity to spouse for married participants; life annuity to single participants
- B. Optional Forms (§7.4, §7.7): Life annuity, 50%, 75%, and 100% joint and survivor annuities.

Participants who have not attained age 55 and are eligible for a Deferred Vested Retirement Income can elect a lump sum provided the present value does not exceed \$10,000. Present Value for this purpose is calculated using the interest rates for the fourth month prior to the plan year prescribed by IRC §417(e)(3) and the Applicable Mortality Table also prescribed by IRC §417(e)(3).

- C. Small Retirement Income Payments (§7.10): Participants who are eligible for a Deferred Vested Retirement Income will automatically be paid a lump sum provided the present value does not exceed \$5,000. Present Value for this purpose is calculated using the interest rates for the fourth month prior to the plan year prescribed by IRC §417(e)(3) and the Applicable Mortality Table also prescribed by IRC §417(e)(3).

Plan: The Fiesta Tableware Company Salaried Employees Pension Plan
 EIN / PN: 55-0215070 / 002

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

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Federated Institutional High Yield Bond Fund - R6	Mutual Fund, 10,472 Shares	\$ 101,293	\$ 88,068
	First Eagle Overseas Fund - Class I	Mutual Fund, 20,509 Shares	\$ 500,000	\$ 486,259
	MFS Global Real Estate Fund	Mutual Fund, 34,745 Shares	\$ 539,257	\$ 515,614
	Vanguard 500 Index Fund - Admiral Shares	Mutual Fund, 5,863 Shares	\$ 840,568	\$ 2,319,495
	Victory Sycamore Est Value Fund-I	Mutual Fund, 8,596 Shares	\$ 451,045	\$ 380,117
	Wasatch Wasatch Emerging Markets Select	Mutual Fund, 14,559 Shares	\$ 350,000	\$ 219,988
	Schwab Treasury Oblig Money Fd	Cash Equivalent, 3,600,000 Shares	\$ 3,600,000	\$ 3,600,000
	Ishares Core S&P Small-Cap Fund	Exchange Traded Fund, 5,620 Shares	\$ 619,548	\$ 530,135
	FNMA 2024	Government Obligation, \$100,000 par value, 1.75%, Due 07/02/2024	\$ 105,623	\$ 97,243
	FFCB 2027	Government Obligation, \$50,000 par value, 0.71%, Due 10/14/2027	\$ 49,925	\$ 42,591
	FHLB 2030	Government Obligation, \$125,000 par value, 1.25%, Due 06/14/2030	\$ 128,712	\$ 98,791
	US Treasury N/B	Government Obligation, \$100,000 par value, 2.875%, Due 08/15/2028	\$ 118,996	\$ 92,328
	US Treasury	Government Obligation, \$100,000 par value, 5.375%, Due 02/15/2031	\$ 108,875	\$ 104,531
	US Treasury N/B	Government Obligation, \$375,000 par value, 2.875%, Due 02/15/2031	\$ 358,874	\$ 329,180
	US Treasury N/B	Government Obligation, \$100,000 par value, 1.125%, Due 02/15/2031	\$ 91,584	\$ 78,844
	US Treasury N/B	Government Obligation, \$100,000 par value, 1.625%, Due 02/15/2026	\$ 105,262	\$ 92,625
	US Treasury N/B	Government Obligation, \$100,000 par value, 1.625%, Due 10/31/2026	\$ 106,141	\$ 90,969
	US Treasury N/B	Government Obligation, \$150,000 par value, 1.5%, Due 02/15/2030	\$ 151,046	\$ 124,336
	US Treasury N/B	Government Obligation, \$100,000 par value, 2.75%, Due 06/30/2025	\$ 108,535	\$ 96,000
	US Treasury N/B	Government Obligation, \$150,000 par value, 3.25%, Due 06/30/2025	\$ 147,072	\$ 139,383
	US Treasury N/B	Government Obligation, \$75,000 par value, 2.25%, Due 08/15/2027	\$ 82,289	\$ 68,543
	US Treasury N/B	Government Obligation, \$60,000 par value, 3.375%, Due 05/15/2025	\$ 64,254	\$ 53,306
	US Treasury N/B	Government Obligation, \$65,000 par value, 2.875%, Due 06/14/2028	\$ 62,799	\$ 60,226
	FHLMC Series 2790 Class TN CMO	Mortgage Obligation, \$293 par value, 4.00%, Due 5/15/2024	\$ 329	\$ 291
	Alliant Energy Corp	Corporate Bond, \$65,000 par value, 3%, Due 07/01/2025	\$ 74,084	\$ 57,072
	Analog Devices Inc.	Corporate Bond, \$65,000 par value, 3.45%, Due 06/15/2027	\$ 72,454	\$ 60,534
	Bank of NY Mellon	Corporate Bond, \$65,000 par value, 3.4%, Due 01/29/2028	\$ 76,169	\$ 59,731
	Bank of America	Corporate Bond, \$65,000 par value, 3.875%, Due 08/01/2025	\$ 74,394	\$ 62,992
	Berkshire Hathaway Fin	Corporate Bond, \$50,000 par value, 2.875%, Due 03/15/2032	\$ 48,971	\$ 41,927
	Brown-Forman Corp	Corporate Bond, \$65,000 par value, 3.5%, Due 04/15/2025	\$ 72,907	\$ 62,899
	Caterpillar Financial Services Series	Corporate Bond, \$65,000 par value, 1.45%, Due 05/15/2025	\$ 67,358	\$ 60,905
	CBOE Holdings Inc	Corporate Bond, \$65,000 par value, 3.65%, Due 01/12/2027	\$ 74,905	\$ 61,311
	Eversource Energy Series	Corporate Bond, \$65,000 par value, 3.15%, Due 01/15/2025	\$ 71,641	\$ 62,926
	Franklin Res Inc	Corporate Bond, \$65,000 par value, 2.85%, Due 03/30/2025	\$ 70,850	\$ 62,114
	Illinois Tool Works	Corporate Bond, \$65,000 par value, 2.65%, Due 11/15/2026	\$ 72,078	\$ 60,423
	JP Morgan Chase & Co	Corporate Bond, \$65,000 par value, 3.625%, Due 05/13/2024	\$ 72,023	\$ 64,164
	Martin Marietta Matls Inc	Corporate Bond, \$75,000 par value, 2.5%, Due 03/15/2030	\$ 74,800	\$ 61,396
	Morgan Stanley Series 10 Yr	Corporate Bond, \$65,000 par value, 3.625%, Due 01/20/2027	\$ 74,698	\$ 60,393
	Nvidia Corp	Corporate Bond, \$65,000 par value, 3.2%, Due 09/16/2026	\$ 73,621	\$ 61,532
	Paypal Holdings Inc	Corporate Bond, \$65,000 par value, 2.85%, Due 10/01/2025	\$ 72,212	\$ 56,266
	Royal Bank of Canada Series	Corporate Bond - Foreign, \$65,000 par value, 1.15%, Due 06/10/2025	\$ 66,445	\$ 60,023
	Salesforce Com Inc	Corporate Bond, \$65,000 par value, 3.7%, Due 04/11/2028	\$ 77,356	\$ 61,291
	Southern Co Gas Capital	Corporate Bond, \$65,000 par value, 2.45%, Due 10/01/2023	\$ 68,376	\$ 64,990
	The Schwab Corp	Corporate Bond, \$65,000 par value, 3.45%, Due 02/13/2026	\$ 74,038	\$ 61,552
	The Coca Cola Co.	Corporate Bond, \$65,000 par value, 1.45%, Due 06/01/2027	\$ 67,630	\$ 57,360
	The Estee Lauder Co	Corporate Bond, \$65,000 par value, 2%, Due 12/01/2024	\$ 68,997	\$ 62,280
	The Hershey Co	Corporate Bond, \$65,000 par value, 0.9%, Due 06/01/2025	\$ 65,751	\$ 60,227
	Grainger W W Inc	Corporate Bond, \$65,000 par value, 1.85%, Due 02/15/2025	\$ 68,472	\$ 61,718
	Xcel Energy Inc	Corporate Bond, \$65,000 par value, 3.35%, Due 12/01/2026	\$ 74,474	\$ 60,674
	US Bancorp	Corporate Bond, \$65,000 par value, 2.4%, Due 07/30/2024	\$ 69,453	\$ 63,173

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	Accenture PLC - Class A	Common Stock - Foreign, 500 Shares	\$ 57,272	\$ 153,555
	Adobe Systems Inc	Common Stock, 350 Shares	\$ 135,556	\$ 178,465
	Alphabet Inc - Class A	Common Stock, 2,200 Shares	\$ 59,662	\$ 287,892
	Amazon.com Inc	Common Stock, 1,400 Shares	\$ 151,572	\$ 177,968
	American Electric Power	Common Stock, 2,200 Shares	\$ 216,231	\$ 165,484
	American Express	Common Stock, 750 Shares	\$ 134,281	\$ 111,893
	Analog Devices Inc	Common Stock, 700 Shares	\$ 39,738	\$ 122,563
	Apple Inc	Common Stock, 2,000 Shares	\$ 84,691	\$ 342,420
	Automatic Data Processing	Common Stock, 500 Shares	\$ 106,203	\$ 120,290
	Bank of America Corp	Common Stock, 4,401 Shares	\$ 181,893	\$ 120,499
	Booking Holdings Inc	Common Stock, 55 Shares	\$ 127,348	\$ 169,617
	Caterpillar Inc	Common Stock, 475 Shares	\$ 106,308	\$ 129,675
	Chipotle Mexican Grill	Common Stock, 75 Shares	\$ 108,362	\$ 137,387
	Chubb Limited	Common Stock - Foreign, 550 Shares	\$ 57,765	\$ 114,499
	Constellation Brands Inc Cl A	Common Stock, 600 Shares	\$ 144,277	\$ 150,798
	Costco Wholesale Corp	Common Stock, 200 Shares	\$ 43,688	\$ 112,992
	Crown Castle Intl Corp	Common Stock, 995 Shares	\$ 109,803	\$ 91,570
	Danaher Corp	Common Stock, 615 Shares	\$ 203,970	\$ 152,581
	Deere & Co	Common Stock, 300 Shares	\$ 104,110	\$ 113,214
	Diageo Plc	Common Stock, 575 Shares	\$ 105,628	\$ 85,778
	Dollar General Corp	Common Stock, 500 Shares	\$ 122,049	\$ 52,900
	EOG Resources Inc	Common Stock, 750 Shares	\$ 64,531	\$ 95,070
	Elevance Health Inc.	Common Stock, 125 Shares	\$ 48,701	\$ 54,427
	Emerson Electric Co	Common Stock, 900 Shares	\$ 87,092	\$ 86,913
	Exxon Mobil Corp	Common Stock, 800 Shares	\$ 95,213	\$ 94,064
	Fiserv Inc	Common Stock, 1,330 Shares	\$ 84,893	\$ 150,237
	JP Morgan Chase & Co	Common Stock, 1,290 Shares	\$ 134,713	\$ 187,076
	Johnson & Johnson	Common Stock, 780 Shares	\$ 147,801	\$ 121,485
	Eli Lilly & Co	Common Stock, 370 Shares	\$ 79,585	\$ 198,738
	Lockheed Martin Corporation	Common Stock, 175 Shares	\$ 76,028	\$ 71,568
	M&T Bank Corp	Common Stock, 500 Shares	\$ 51,394	\$ 63,225
	McDonald's Corp	Common Stock, 500 Shares	\$ 123,779	\$ 131,720
	Microsoft Corp	Common Stock, 1,000 Shares	\$ 40,752	\$ 315,750
	Netflix Inc	Common Stock, 86 Shares	\$ 31,071	\$ 32,474
	Nextera Energy Inc	Common Stock, 1,000 Shares	\$ 41,708	\$ 57,290
	Northrop Grumman Corp	Common Stock, 150 Shares	\$ 68,515	\$ 66,029
	Nvidia Corp	Common Stock, 600 Shares	\$ 39,225	\$ 260,994
	Occidental Petroleum Corp	Common Stock, 4,000 Shares	\$ 245,220	\$ 259,520
	Parker Hannifin Corp	Common Stock, 325 Shares	\$ 113,293	\$ 126,594
	Pepsico Inc	Common Stock, 600 Shares	\$ 86,438	\$ 101,664
	Pioneer Natural Resource	Common Stock, 900 Shares	\$ 193,565	\$ 206,595
	Procter & Gamble Co	Common Stock, 1,100 Shares	\$ 125,813	\$ 160,446
	Regions Financial Holding Company	Common Stock, 4,400 Shares	\$ 94,511	\$ 75,680
	Rockwell Automation, Inc.	Common Stock, 450 Shares	\$ 129,942	\$ 128,642
	Salesforce Inc	Common Stock, 500 Shares	\$ 85,345	\$ 101,390
	Servicenow Inc	Common Stock, 400 Shares	\$ 188,559	\$ 223,584
	Sherwin-Williams Co W 1 Rt Sh	Common Stock, 360 Shares	\$ 80,825	\$ 91,818
	Starbucks Corp	Common Stock, 900 Shares	\$ 95,733	\$ 82,143
	T-Mobile US Inc	Common Stock, 700 Shares	\$ 99,631	\$ 98,035
	Tesla Inc	Common Stock, 525 Shares	\$ 126,603	\$ 131,365
	Texas Instruments Inc	Common Stock, 700 Shares	\$ 32,486	\$ 111,307
	Unitedhealth Group Inc	Common Stock, 390 Shares	\$ 102,974	\$ 196,634
	Valero Energy Corp	Common Stock, 1,778 Shares	\$ 156,237	\$ 251,960
	Visa Inc - Class A	Common Stock, 990 Shares	\$ 69,079	\$ 207,009
	Walmart Inc	Common Stock, 700 Shares	\$ 101,867	\$ 111,951
Total			\$ 16,379,713	\$ 19,024,173