

|                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>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<br/>1210-0089</div> <div>2023</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| A                                                                                          | This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan</div><div><input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div><input checked="" type="checkbox"/> a single-employer plan</div><div><input type="checkbox"/> a DFE (specify) _____</div><div><input type="checkbox"/> the first return/report</div><div><input type="checkbox"/> the final return/report</div><div><input type="checkbox"/> an amended return/report</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months)</div></div> |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| D                                                                                          | Check box if filing under: <div><div><input checked="" type="checkbox"/> Form 5558</div><div><input type="checkbox"/> automatic extension</div><div><input type="checkbox"/> the DFVC program</div><div><input type="checkbox"/> special extension (enter description)</div></div>                                                                                                                                                                                                                                                                                                                                                                                                       |
| E                                                                                          | If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. .... ▶ <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|         |                                                                                                                                                                                                                                                                                                                                 |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part II | Basic Plan Information—enter all requested information                                                                                                                                                                                                                                                                          |
| 1a      | Name of plan<br>BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN                                                                                                                                                                                                                                                               |
| 1b      | Three-digit plan number (PN) ▶ 001                                                                                                                                                                                                                                                                                              |
| 1c      | Effective date of plan<br>01/01/1994                                                                                                                                                                                                                                                                                            |
| 2a      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>BARENTZ NORTH AMERICA, LLC<br><br>1390 JAYCOX RD.<br>AVON, OH 44011-1317 |
| 2b      | Employer Identification Number (EIN)<br>34-1209005                                                                                                                                                                                                                                                                              |
| 2c      | Plan Sponsor's telephone number<br>440-937-1000                                                                                                                                                                                                                                                                                 |
| 2d      | Business code (see instructions)<br>424600                                                                                                                                                                                                                                                                                      |

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. | 10/01/2024 | MICHAEL DIFILIPPO                                            |
|           | 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                      |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                        |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>4b</b> EIN<br><br><b>4d</b> PN                                                                                                                                                                                                                       |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>5</b> 404                                                                                                                                                                                                                                            |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <b>6a(1)</b> 348<br><b>6a(2)</b> 330<br><b>6b</b> 37<br><b>6c</b> 70<br><b>6d</b> 437<br><b>6e</b> 0<br><b>6f</b> 437<br><b>6g(1)</b> 382<br><b>6g(2)</b> 419<br><b>6h</b> 32 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>7</b>                                                                                                                                                                                                                                                |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

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

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

|                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br><b>(1)</b> <input checked="" type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br><b>(1)</b> <input checked="" type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> 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
- (4)** ☐ **DCG** (Individual Plan Information) – Number Attached \_\_\_\_\_
- (5)** ☐ **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

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

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 \_\_\_\_\_

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                    |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Insurance 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> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div> | <div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023 |                                                      |     |
| A Name of plan<br>BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN                        | B Three-digit plan number (PN) ▶                     | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>BARENTZ NORTH AMERICA, LLC       | D Employer Identification Number (EIN)<br>34-1209005 |     |

|        |                                                                           |                                                                                                                                                                    |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Part I | Information Concerning Insurance Contract Coverage, Fees, and Commissions | Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A. |
|--------|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                         |
|-------------------------|
| 1 Coverage Information: |
|-------------------------|

|                                                                               |
|-------------------------------------------------------------------------------|
| (a) Name of insurance carrier<br>EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA |
|-------------------------------------------------------------------------------|

| (b) EIN    | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year |            |
|------------|---------------|---------------------------------------|-----------------------------------------------------------------------------|-------------------------|------------|
|            |               |                                       |                                                                             | (f) From                | (g) To     |
| 84-0467907 | 68322         | 938386-01                             | 57                                                                          | 01/01/2023              | 12/31/2023 |

|                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                      |                               |
|--------------------------------------|-------------------------------|
| (a) Total amount of commissions paid | (b) Total amount of fees paid |
|                                      |                               |

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

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

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

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

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

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b><br>Organization code |
|------------------------------------------------------|---------------------------------|--------------------|---------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                                 |
|                                                      |                                 |                    |                                 |

**Part II Investment and Annuity Contract Information**

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

|                                                                                                        |          |         |
|--------------------------------------------------------------------------------------------------------|----------|---------|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> | 2078597 |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....    | <b>5</b> | 0       |

**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier .....**6b****c** Premiums due but unpaid at the end of the year.....**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. ....**6d**

Specify nature of costs ▶

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

**b** Balance at the end of the previous year .....**7b**

2359141

**c** Additions: (1) Contributions deposited during the year .....**7c(1)**

146410

(2) Dividends and credits .....

**7c(2)**

0

(3) Interest credited during the year .....

**7c(3)**

46391

(4) Transferred from separate account.....

**7c(4)**

49180

(5) Other (specify below) .....

**7c(5)**

57785

▶ **LOAN PAYMENTS**

(6) Total additions.....

**7c(6)**

299766

**d** Total of balance and additions (add lines **7b** and **7c(6)**) .....**7d**

2658907

**e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year .....

**7e(1)**

487729

(2) Administration charge made by carrier .....

**7e(2)**

-8150

(3) Transferred to separate account.....

**7e(3)**

100731

(4) Other (specify below) .....

**7e(4)**

(5) Total deductions.....

**7e(5)**

580310

**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) .....**7f**

2078597

**Part III Welfare Benefit Contract Information**

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

**8** Benefit and contract type (check all applicable boxes)

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

**9** Experience-rated contracts:

|                                                                                                                                                   |                 |                 |   |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|---|
| <b>a</b> Premiums: (1) Amount received .....                                                                                                      | <b>9a(1)</b>    |                 |   |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |   |
| (3) Increase (decrease) in unearned premium reserve .....                                                                                         | <b>9a(3)</b>    |                 |   |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    | 0 |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |   |
| (2) Increase (decrease) in claim reserves .....                                                                                                   | <b>9b(2)</b>    |                 |   |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    | 0 |
| (4) Claims charged .....                                                                                                                          |                 | <b>9b(4)</b>    |   |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |   |
| (A) Commissions .....                                                                                                                             | <b>9c(1)(A)</b> |                 |   |
| (B) Administrative service or other fees .....                                                                                                    | <b>9c(1)(B)</b> |                 |   |
| (C) Other specific acquisition costs .....                                                                                                        | <b>9c(1)(C)</b> |                 |   |
| (D) Other expenses .....                                                                                                                          | <b>9c(1)(D)</b> |                 |   |
| (E) Taxes .....                                                                                                                                   | <b>9c(1)(E)</b> |                 |   |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |   |
| (G) Other retention charges .....                                                                                                                 | <b>9c(1)(G)</b> |                 |   |
| (H) Total retention .....                                                                                                                         |                 | <b>9c(1)(H)</b> | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |   |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement .....                               |                 | <b>9d(1)</b>    |   |
| (2) Claim reserves .....                                                                                                                          |                 | <b>9d(2)</b>    |   |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |   |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) .....                                          |                 | <b>9e</b>       |   |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                 |            |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier .....                                                                                                                                                           | <b>10a</b> |  |
| <b>b</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount ..... | <b>10b</b> |  |

Specify nature of costs.

**Part IV Provision of Information**

**11** Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>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                       |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | 2023                                    |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | This Form is Open to Public Inspection. |

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

|                                                                                                                    |                                                                                    |
|--------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| <div>A</div> <div>Name of plan</div> <div>BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN</div>                  | <div>B</div> <div>Three-digit plan number (PN)</div> <div>▶</div> <div>001</div>   |
| <div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>BARENTZ NORTH AMERICA, LLC</div> | <div>D</div> <div>Employer Identification Number (EIN)</div> <div>34-1209005</div> |

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

Yes

x

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

(b)

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

(b)

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

(b)

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

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

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

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

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

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

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

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

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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)

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD  
GREENWOOD VILLAGE, CO 80111

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 64                     | RECORDKEEPER                                                                                      | 77881                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

NFP RETIREMENT INC

120 VANTIS STE 400  
ALISO VIEJO, CA 92656-2689

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 27                     | INVESTMENT ADVISOR                                                                                | 53523                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

**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<br>(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<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>2023</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                         |            |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------|------------|
| For calendar plan year 2023 or fiscal plan year beginning <u>01/01/2023</u> and ending <u>12/31/2023</u> |                                         |            |
| <b>A</b> Name of plan<br><u>BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN</u>                        | <b>B</b> Three-digit plan number (PN) ▶ | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>BARENTZ NORTH AMERICA, LLC</u>       |                                         |            |
| <b>D</b> Employer Identification Number (EIN)<br><u>34-1209005</u>                                       |                                         |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|----------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                      | <b>1a</b>       | 0                     | 0               |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                       |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                            | <b>1b(1)</b>    | 0                     | 0               |
| <b>(2)</b> Participant contributions .....                                                         | <b>1b(2)</b>    | 0                     | 0               |
| <b>(3)</b> Other .....                                                                             | <b>1b(3)</b>    | 0                     | 0               |
| <b>c</b> General investments:                                                                      |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>    | 0                     | 0               |
| <b>(2)</b> U.S. Government securities .....                                                        | <b>1c(2)</b>    | 0                     | 0               |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                            |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                         | <b>1c(3)(A)</b> | 0                     | 0               |
| <b>(B)</b> All other .....                                                                         | <b>1c(3)(B)</b> | 0                     | 0               |
| <b>(4)</b> Corporate stocks (other than employer securities):                                      |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                         | <b>1c(4)(A)</b> | 0                     | 0               |
| <b>(B)</b> Common .....                                                                            | <b>1c(4)(B)</b> | 0                     | 0               |
| <b>(5)</b> Partnership/joint venture interests .....                                               | <b>1c(5)</b>    | 0                     | 0               |
| <b>(6)</b> Real estate (other than employer real property) .....                                   | <b>1c(6)</b>    | 0                     | 0               |
| <b>(7)</b> Loans (other than to participants) .....                                                | <b>1c(7)</b>    | 0                     | 0               |
| <b>(8)</b> Participant loans .....                                                                 | <b>1c(8)</b>    | 206468                | 367881          |
| <b>(9)</b> Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>    | 0                     | 0               |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>   | 0                     | 0               |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>   | 0                     | 0               |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>   | 25671540              | 32602641        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>   | 2359141               | 2078597         |
| <b>(15)</b> Other .....                                                                            | <b>1c(15)</b>   | 0                     | 0               |

|                                                                           |              |                       |                 |
|---------------------------------------------------------------------------|--------------|-----------------------|-----------------|
| <b>1d</b> Employer-related investments:                                   |              | (a) Beginning of Year | (b) End of Year |
| (1) Employer securities .....                                             | <b>1d(1)</b> | 0                     | 0               |
| (2) Employer real property .....                                          | <b>1d(2)</b> | 0                     | 0               |
| <b>e</b> Buildings and other property used in plan operation .....        | <b>1e</b>    | 0                     | 0               |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b>    | 28237149              | 35049119        |
| <b>Liabilities</b>                                                        |              |                       |                 |
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b>    | 0                     | 0               |
| <b>h</b> Operating payables .....                                         | <b>1h</b>    |                       |                 |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b>    | 0                     | 0               |
| <b>j</b> Other liabilities .....                                          | <b>1j</b>    | 0                     | 0               |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b>    | 0                     | 0               |
| <b>Net Assets</b>                                                         |              |                       |                 |
| <b>l</b> Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>    | 28237149              | 35049119        |

**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.

|                                                                                                            |                 |            |           |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>Income</b>                                                                                              |                 | (a) Amount | (b) Total |
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 1612923    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 3268572    |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 585108     |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    | 0          |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 5466603   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 0          |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> | 0          |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> | 0          |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> | 0          |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 18550      |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> | 46391      |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 64941     |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> | 0          |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 0          |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 811573     |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 811573    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            | 0         |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 0          |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 0          |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            |           |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> | 0          |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> | 0          |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            |           |

|                                                                                                 |        | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                               | 2b(6)  |            | 0         |
| (7) Net investment gain (loss) from pooled separate accounts.....                               | 2b(7)  |            | 0         |
| (8) Net investment gain (loss) from master trust investment accounts.....                       | 2b(8)  |            | 0         |
| (9) Net investment gain (loss) from 103-12 investment entities.....                             | 2b(9)  |            | 0         |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | 2b(10) |            | 3843384   |
| c Other income .....                                                                            | 2c     |            | 0         |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 10186501  |

**Expenses**

|                                                                                      |        |         |         |
|--------------------------------------------------------------------------------------|--------|---------|---------|
| e Benefit payment and payments to provide benefits:                                  |        |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1)  | 3211125 |         |
| (2) To insurance carriers for the provision of benefits.....                         | 2e(2)  | 0       |         |
| (3) Other .....                                                                      | 2e(3)  | 0       |         |
| (4) Total benefit payments. Add lines 2e(1) through (3) .....                        | 2e(4)  |         | 3211125 |
| f Corrective distributions (see instructions) .....                                  | 2f     |         | 417     |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g     |         | 31585   |
| h Interest expense .....                                                             | 2h     |         | 0       |
| i Administrative expenses:                                                           |        |         |         |
| (1) Salaries and allowances .....                                                    | 2i(1)  | 0       |         |
| (2) Contract administrator fees.....                                                 | 2i(2)  | 0       |         |
| (3) Recordkeeping fees.....                                                          | 2i(3)  | 77881   |         |
| (4) IQPA audit fees.....                                                             | 2i(4)  | 0       |         |
| (5) Investment advisory and investment management fees .....                         | 2i(5)  | 53523   |         |
| (6) Bank or trust company trustee/custodial fees .....                               | 2i(6)  | 0       |         |
| (7) Actuarial fees .....                                                             | 2i(7)  | 0       |         |
| (8) Legal fees .....                                                                 | 2i(8)  | 0       |         |
| (9) Valuation/appraisal fees .....                                                   | 2i(9)  | 0       |         |
| (10) Other trustee fees and expenses .....                                           | 2i(10) | 0       |         |
| (11) Other expenses .....                                                            | 2i(11) | 0       |         |
| (12) Total administrative expenses. Add lines 2i(1) through (11) .....               | 2i(12) |         | 131404  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j     |         | 3374531 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 6811970 |
| 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: **HOBE & LUCAS CPA'S**

(2) EIN: **31-1488076**

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

|                                                                                                                                                                                                                                                                                                                  | Yes                                 | No                                  | Amount  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|---------|
| <b>a</b> 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.) .....                 |                                     | <input checked="" type="checkbox"/> |         |
| <b>b</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.) ..... |                                     | <input checked="" type="checkbox"/> |         |
| <b>c</b> 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.) .....                                                                                                                             |                                     | <input checked="" type="checkbox"/> |         |
| <b>d</b> 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.) .....                                                                                                                  |                                     | <input checked="" type="checkbox"/> |         |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                                                                                                         | <input checked="" type="checkbox"/> |                                     | 1000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                          |                                     | <input checked="" type="checkbox"/> |         |
| <b>g</b> 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? .....                                                                                                                                       |                                     | <input checked="" type="checkbox"/> |         |
| <b>h</b> 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? .....                                                                                                                             |                                     | <input checked="" type="checkbox"/> |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                                                                                                   | <input checked="" type="checkbox"/> |                                     |         |
| <b>j</b> 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.) .....                                                                                     |                                     | <input checked="" type="checkbox"/> |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                                                                                                              |                                     | <input checked="" type="checkbox"/> |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                               |                                     | <input checked="" type="checkbox"/> |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                                                                                                     |                                     | <input checked="" type="checkbox"/> |         |
| <b>n</b> 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. ....                                                                                                                         |                                     |                                     |         |

**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.)

| <b>5b(1)</b> Name of plan(s) | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> 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 \_\_\_\_\_.

|                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------|-----|
| <div>SCHEDULE R<br/>(Form 5500)<br/><div>Department of the Treasury<br/>Internal Revenue Service</div><div>Department of Labor<br/>Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></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>2023</div> <div>This Form is Open to Public Inspection.</div> |     |
| For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023                                                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| A Name of plan<br>BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN                                                                                                                                                                                                                                                                                        |  |                                                                                                                                                                                                                                                                                                  |  | B Three-digit plan number (PN) ▶                                                                | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>BARENTZ NORTH AMERICA, LLC                                                                                                                                                                                                                                                                       |  |                                                                                                                                                                                                                                                                                                  |  | D Employer Identification Number (EIN)<br>34-1209005                                            |     |
| 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):<br>EIN(s): 20-3691708                                                                                                           |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                                                                                                                                  |  |                                                                                                                                                                                                                                                                                                  |  | 3                                                                                               |     |
| Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)                                                                                                                                                                             |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| 4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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. .... <input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input type="checkbox"/> Both <input type="checkbox"/> 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?..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                   |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| 11 a Does the ESOP hold any preferred stock? ..... <input type="checkbox"/> Yes <input type="checkbox"/> 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.) ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                             |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| 12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                           |  |                                                                                                                                                                                                                                                                                                  |  |                                                                                                 |     |
| For Paperwork Reduction Act Notice, see the Instructions for Form 5500.                                                                                                                                                                                                                                                                                    |  |                                                                                                                                                                                                                                                                                                  |  | Schedule R (Form 5500) 2023 v. 230707                                                           |     |

**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): \_\_\_\_\_

|                                                                                                                                                                                                                                                                                                                                  |            |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>14</b> 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:                                                                                                             |            |  |
| <b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment) ..... | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....                                                                                                 | <b>14b</b> |  |
| <b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment) .....                                                                                                                            | <b>14c</b> |  |
|                                                                                                                                                                                                                                                                                                                                  |            |  |
| <b>15</b> 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:                                                                                                                                           |            |  |
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....                                                                                                                                                                                                                            | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                                                                                                                                                                                                                                                       | <b>15b</b> |  |
|                                                                                                                                                                                                                                                                                                                                  |            |  |
| <b>16</b> Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                                                                                   |            |  |
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                                                                                                         | <b>16a</b> |  |
| <b>b</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 .....                                                                                                                                                           | <b>16b</b> |  |
|                                                                                                                                                                                                                                                                                                                                  |            |  |
| <b>17</b> 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..... <input type="checkbox"/>                                                                    |            |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                                                                |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>18</b> 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..... <input type="checkbox"/> |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| <b>19</b> If the total number of participants is 1,000 or more, complete lines (a) and (b):                                                                                                                                                                                                                                                                                                                    |  |
| <b>a</b> Enter the percentage of plan assets held as:<br>Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%<br>High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%                                                                                                                                             |  |
| <b>b</b> Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:<br><input type="checkbox"/> 0-5 years <input type="checkbox"/> 5-10 years <input type="checkbox"/> 10-15 years <input type="checkbox"/> 15 years or more                                                                                                                                                  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                |  |
| <b>20 PBGC missed contribution reporting requirements.</b> If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.                                                                                                                                                                                                                                                |  |
| <b>a</b> Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                                                                                                                 |  |
| <b>b</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:                                                                                                                                                                                                                                                                     |  |
| <input type="checkbox"/> Yes.                                                                                                                                                                                                                                                                                                                                                                                  |  |
| <input type="checkbox"/> 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.                                                                                                                                                                                                |  |
| <input type="checkbox"/> 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.                                                                                                                                                         |  |
| <input type="checkbox"/> No. Other. Provide explanation. _____                                                                                                                                                                                                                                                                                                                                                 |  |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                                                                                         |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>21a</b> Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                 |  |
| <b>21b</b> If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). |  |
| <input type="checkbox"/> Design-based safe harbor method                                                                                                                                                                                                                                |  |
| <input checked="" type="checkbox"/> "Prior year" ADP test                                                                                                                                                                                                                               |  |
| <input type="checkbox"/> "Current year" ADP test                                                                                                                                                                                                                                        |  |
| <input type="checkbox"/> N/A                                                                                                                                                                                                                                                            |  |
|                                                                                                                                                                                                                                                                                         |  |
| <b>22</b> If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter <u>11 / 14 / 2022</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702518A</u> .                                         |  |

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEARS ENDED**  
**DECEMBER 31, 2023 AND 2022**

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
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## **INDEPENDENT AUDITORS' REPORT**

To the Administrator and Participants of the  
Barentz North America, LLC 401(k) Retirement Plan  
Avon, OH

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

We have performed audits of the accompanying financial statements of Barentz North America, LLC 401(k) Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Barentz North America, LLC 401(k) Retirement 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 certification from a qualified institution as of December 31, 2023 and 2022, and for the years then ended, stating that the certified investment information, as described in Note 8 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 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

## **Basis for Opinion**

We conducted our 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 Barentz North America, LLC 401(k) Retirement 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 Barentz North America, LLC 401(k) Retirement Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

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

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

### **Other Matter - Supplemental Schedules Required by ERISA**

The supplemental Schedules of Assets – Held at Year End as of and for the years ended December 31, 2023 and 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

*Hobe + Lucas*  
*Certified Public Accountants, c h c .*

September 27, 2024  
Independence, Ohio

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**DECEMBER 31, 2023 AND 2022**

|                                              | <b><u>2023</u></b>              | <b><u>2022</u></b>              |
|----------------------------------------------|---------------------------------|---------------------------------|
| <b><u>ASSETS</u></b>                         |                                 |                                 |
| <b><u>Investments, At Fair Value</u></b>     |                                 |                                 |
| Mutual funds                                 | \$ 30,187,805                   | \$ 23,625,164                   |
| Common collective trusts                     | 2,414,836                       | 2,046,376                       |
| <b><u>Investments, At Contract Value</u></b> |                                 |                                 |
| Fixed funds                                  | 2,078,597                       | 2,359,141                       |
| Total Investments                            | <u>34,681,238</u>               | <u>28,030,681</u>               |
| <b><u>Receivables</u></b>                    |                                 |                                 |
| Employer contributions                       | 60,448                          | 114,859                         |
| Notes receivable from participants           | 367,881                         | 206,468                         |
| Total Receivables                            | <u>428,329</u>                  | <u>321,327</u>                  |
| <br>Net Assets Available For Benefits        | <br><u><u>\$ 35,109,567</u></u> | <br><u><u>\$ 28,352,008</u></u> |

See accompanying notes to financial statements.

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022**

|                                                                                       | <b><u>2023</u></b>   | <b><u>2022</u></b>   |
|---------------------------------------------------------------------------------------|----------------------|----------------------|
| <b><u>Additions</u></b>                                                               |                      |                      |
| Additions to net assets attributed to:                                                |                      |                      |
| Interest income                                                                       | \$ 46,391            | \$ 40,952            |
| Dividends                                                                             | 811,573              | 660,144              |
| Loan interest                                                                         | 18,550               | 10,518               |
| Unrealized and realized gains/(losses)                                                | 3,843,384            | (4,801,343)          |
|                                                                                       | <u>4,719,898</u>     | <u>(4,089,729)</u>   |
| Contributions:                                                                        |                      |                      |
| Employee                                                                              | 3,268,572            | 2,914,055            |
| Employer                                                                              | 1,558,512            | 1,457,973            |
| Rollovers                                                                             | 585,108              | 1,140,491            |
|                                                                                       | <u>5,412,192</u>     | <u>5,512,519</u>     |
| Total Additions                                                                       | <u>10,132,090</u>    | <u>1,422,790</u>     |
| <b><u>Deductions</u></b>                                                              |                      |                      |
| Deductions from net assets attributed to:                                             |                      |                      |
| Distributions to participants                                                         | 3,243,127            | 1,182,998            |
| Administrative expenses                                                               | 131,404              | 126,850              |
|                                                                                       | <u>3,374,531</u>     | <u>1,309,848</u>     |
| <b><u>Net Increase in Net Assets Available for Benefits Before Plan Transfers</u></b> | 6,757,559            | 112,942              |
| <b><u>Plan Transfers, Net (Note 1)</u></b>                                            | -                    | 3,252,799            |
| <b><u>Net Increase in Net Assets Available for Benefits</u></b>                       | 6,757,559            | 3,365,741            |
| <b><u>Net Assets Available for Benefits, Beginning of Year</u></b>                    | <u>28,352,008</u>    | <u>24,986,267</u>    |
| <b><u>Net Assets Available for Benefits, End of Year</u></b>                          | <u>\$ 35,109,567</u> | <u>\$ 28,352,008</u> |

See accompanying notes to financial statements.

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

**NOTE 1 - DESCRIPTION OF PLAN**

The following brief description of Barentz North America, LLC 401(k) Retirement Plan (the Plan), is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

**General**

The Plan is a 401(K) plan established by Barentz North America, LLC (formerly known as Maroon Group, LLC) on January 1, 1994 to provide retirement benefits for all employees of Barentz North America, LLC (the Company). On April 1, 2021, due to the acquisition of Maroon Group, LLC by Barentz International, the Plan was restated such that the Plan Name became Barentz North America, LLC 401(k) Retirement Plan and the Plan Sponsor is Barentz North America, LLC. Employees of the Company are eligible to participate in the Plan after having completed 90 days of service and reaching a minimum age of 21 years old. The plan entry date is the first day of the calendar month following attainment of the service requirement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective February 28, 2022, the Origination, LLC 401(k) Profit Sharing Plan & Trust merged into the Plan. Participant account activity ceased, the Origination, LLC 401(k) Profit Sharing Plan & Trust was liquidated and all assets totaling \$3,252,799 were transferred into the Plan. The fair value of plan assets was allocated to the transferring participants by Empower Retirement.

**Contributions**

Each year, plan participants may contribute to the Plan, on a pretax basis, an amount not to exceed 100% of their compensation, subject to a limit of \$22,500 and \$20,500 for 2023 and 2022, respectively. Eligible employees may elect to make additional “catch up” contributions. Participants may also contribute amounts on an after-tax basis through Roth contributions subject to the same limitations as pretax basis contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company contributes a matching contribution on behalf of each participant in an amount equal to 100% of the first 4% of the participant's compensation contributed to the plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless a contrary election not to participate in the Plan is made. Automatically enrolled participants have their deferral rate set at 3 percent of eligible compensation.

**Participant Accounts**

A separate account is maintained for each investment option selected by the participant. Each participant's account is credited with the participant's contributions, the Company's matching contributions, and the Plan's earnings. Allocation of the Plan's earnings is based on participant's account balances.

Participants direct the investment of their contributions into various investment options offered by the Plan. The plan currently offers thirty-eight funds as investment options for participants.

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

**NOTE 1 - DESCRIPTION OF PLAN (CONTINUED)**

**Vesting**

Participants are immediately vested in employee contributions. Vesting in the company contributions portion of their accounts is based on years of continuous services. Company contributions vest 33% each year during each of the first two years of service with 100% vested after three years of credited services.

**Forfeitures**

Forfeiture of non-vested employer contributions arising from employee terminations can be used to offset future employer contributions or to pay administrative expenses. At December 31, 2023 and 2022, forfeited non-vested accounts totaled \$17,325 and \$1,595, respectively.

**Payment of Benefits**

In case of a normal retirement, retirement due to permanent disability or termination of employment, participants may elect to receive the value of their account balance in a lump sum distribution, or as a rollover in whole or in part to an eligible retirement plan, in accordance with the provisions of the Plan. In the event that a participant dies before retirement, the beneficiary will receive the value of the participant's account balance in either a lump-sum distribution or, if the beneficiary is a surviving spouse, as a rollover in whole or in part to an eligible retirement plan. If a participant receives a distribution before normal retirement age, and the vested balance is less than \$5,000, the distribution may only be distributed in a single lump-sum payment.

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements of the Plan are prepared under the accrual basis of accounting, in conformity with generally accepted accounting principles.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator and management to make estimates and assumptions that affect certain reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

**Benefit Distributions**

Benefit distributions are recorded when paid to participants.

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Valuation of Investments**

The Plan's investments are administered by Empower Retirement and are stated at fair value. Units held in mutual fund accounts are reported at fair value based on the unit prices quoted by the funds, representing the fair value of the underlying investments. Units held in the fixed fund are reported at contract value. Common collective trusts are valued at the NAV of units of the fund. Participant loans are valued at cost, which approximates fair value.

**Administrative Services**

The expenses necessary to administer the Plan are paid by the Plan or Plan sponsor including, but not limited to, those involved in retaining necessary professional assistance from an attorney, an accountant, an actuary, or an investment adviser. Fees related to distributions and loans are charged directly to the participant's accounts and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

**Risk and Uncertainties**

The Plan provides for various investment options. Investment securities are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the value in the near term would materially affect participant account balances and the amounts reported in the statements of Net Assets Available for Benefits and the Statements of Changes in Net Assets Available for Benefits.

**Notes Receivable from Participants**

Loans are made available to all participants in accordance with the specific provisions set forth in the Plan. The amount of a loan cannot exceed the lesser of \$50,000 or one-half of a participant's total vested account balance. Loan terms range from one to five years. Loan terms range from one to fifteen years when used to construct or acquire a principal residence. The loans are secured by the balance in the participant's account. Participants with loan balances had interest rates ranging from 3.25% to 9.50% during the plan year ending December 31, 2023. All loans are subject to specific repayment plans and are secured by the participant's non-forfeitable interest in his/her account equivalent to the principal amount of the loan. Loan origination fees of \$95 are paid by the participant requesting the loan. Loan origination fees are expensed when incurred.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued, but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023 or 2022.

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

**NOTE 3 - TAX STATUS**

The Plan uses a volume submitter plan document sponsored by Great-West Trust Company, LLC which received an opinion from the IRS, dated June 30, 2020, which states that the volume submitter document satisfies the provisions of Section 401 of the IRC. The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

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 organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2020.

**NOTE 4 - TRANSACTIONS WITH PARTIES-IN-INTEREST**

Certain plan investments are investments managed by Empower Retirement. Empower Retirement is the custodian of the Plan and therefore, these transactions qualify as party-in-interest. Certain fees for investment management, recordkeeping and administrative expenses are with the custodian and are not considered prohibited transactions under ERISA.

**NOTE 5 - PLAN TERMINATION**

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

**NOTE 6 - PARTICIPANTS SEPARATED FROM SERVICE WITH A DEFERRED VESTED INTEREST**

As of December 31, 2023, forty-six participants with account balances totaling \$3,895,394 have separated from service and have not been paid.

**NOTE 7 - INVESTMENTS**

The Plan's investments are held by Empower Trust Company, LLC and Empower Annuity Insurance Company of America as custodians. Empower Trust Company, LLC and Empower Annuity Insurance Company of America certified as of December 31, 2023 and 2022 as to the completeness and accuracy of the information reported. Realized and unrealized gains/(losses) on investments totaled \$3,843,384 and \$(4,801,343) for the years ended December 31, 2023 and 2022, respectively.

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

**NOTE 8 - INFORMATION CERTIFIED BY THE TRUSTEE**

At December 31, 2023 and 2022, the Plan's investments were held by Empower Trust Company, LLC and Empower Annuity Insurance Company of America. The following is a summary of the Plan's financial information that is included in the financial statements based on information certified by Empower Trust Company, LLC and Empower Annuity Insurance Company of America as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting with Disclosure under the Employee Retirement Income Security Act of 1974.

The fair value of investments at December 31, 2023 and 2022 as reported by the custodian are:

|                                         | <b><u>2023</u></b> | <b><u>2022</u></b> |
|-----------------------------------------|--------------------|--------------------|
| Great-West Select Guaranteed Fund       | \$ 2,078,596       | \$ 2,359,141       |
| American Funds American Balanced R6     | 2,631,752          | 2,206,898          |
| American Funds New Perspective R6       | 689,226            | 484,880            |
| BlackRock High Yield Bond Instl         | 290,451            | 345,249            |
| BlackRock Mid-Cap Growth Equity K       | 247,549            | 221,849            |
| Cohen & Steers Real Estate Securities Z | 237,054            | 130,959            |
| Delaware SMID Cap Growth Instl          | 108,496            | 130,797            |
| DFA Inflation-Protected Securities I    | 494,777            | 1,022,496          |
| Dodge & Cox International Stock         | 1,186,712          | 971,240            |
| Fidelity Mid Cap Index                  | 501,056            | 519,549            |
| Fidelity Small Cap Index                | 139,418            | 118,724            |
| JPMorgan US Research Enhanced Equity R6 | 522,873            | 258,217            |
| Metropolitan West Total Return Bond I   | 925,436            | 756,192            |
| MFS Growth R6                           | 2,023,309          | 1,388,413          |
| Pimco Int Bond (USD Hedged) Inst        | 83,676             | 69,939             |
| Pimco Income Instl                      | 819,091            | 890,449            |
| Vanguard 500 Index Admiral              | 3,316,833          | 1,933,388          |
| Vanguard Mid-Cap Value Index Admiral    | 710,120            | 842,186            |
| Vanguard Small Cap Growth Index Admiral | 571,148            | 436,310            |
| Vanguard Small Cap Value Index Admiral  | 419,034            | 400,061            |
| Vanguard Target Retirement Income Inv   | 13,140             | 8,368              |
| Vanguard Target Retirement 2020 Inv     | 269,100            | 419,566            |
| Vanguard Target Retirement 2025 Inv     | 1,247,276          | 1,229,732          |
| Vanguard Target Retirement 2030 Inv     | 1,948,970          | 1,338,433          |
| Vanguard Target Retirement 2035 Inv     | <u>3,138,578</u>   | <u>2,405,674</u>   |
|                                         | \$24,613,671       | \$20,888,710       |

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

**NOTE 8 - INFORMATION CERTIFIED BY THE TRUSTEE (CONTINUED)**

|                                     | <b><u>2023</u></b> | <b><u>2022</u></b> |
|-------------------------------------|--------------------|--------------------|
| Total from prior page               | \$24,613,671       | \$20,888,710       |
| Vanguard Target Retirement 2040 Inv | 1,512,285          | 969,582            |
| Vanguard Target Retirement 2045 Inv | 1,717,984          | 1,143,856          |
| Vanguard Target Retirement 2050 Inv | 1,087,739          | 642,113            |
| Vanguard Target Retirement 2055 Inv | 938,080            | 548,676            |
| Vanguard Target Retirement 2060 Inv | 326,267            | 322,183            |
| Vanguard Target Retirement 2065 Inv | 128,606            | 66,139             |
| Vanguard Value Index Adm            | 1,941,770          | 1,403,046          |
| Blackrock Developed Real Estate 1   | 142,647            | 117,972            |
| Blackrock MSCI ACWI EX-U.S. Index R | 452,223            | 376,451            |
| Blackrock Russell 1000 Index 1      | 870,007            | 684,079            |
| Blackrock Russell 2000 Index Fund R | 74,559             | 61,038             |
| Blackrock U.S. Tips Index 1         | 112,294            | 109,909            |
| Fixed Income Allocation II          | <u>763,106</u>     | <u>696,927</u>     |
| Total Investments                   | \$34,681,238       | \$28,030,681       |

The income and expenses reported in the statement of changes in net assets available for plan benefits for the years ended December 31, 2023 and 2022 was certified by Empower Trust Company, LLC and Empower Annuity Insurance Company of America.

The information included in the Schedule of Assets was certified by Empower Trust Company, LLC and Empower Annuity Insurance Company of America.

**NOTE 9 - FAIR VALUE MEASUREMENTS**

Financial Accounting Standards Board *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB Statement ASC 820 are described below:

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

**NOTE 9 - FAIR VALUE MEASUREMENTS (CONTINUED)**

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

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

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

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

**NOTE 9 - FAIR VALUE MEASUREMENTS (CONTINUED)**

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023:

Assets at Fair Value as of December 31, 2023

|                              | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|------------------------------|---------------------|----------------|----------------|---------------------|
| Mutual Funds                 | \$30,187,805        | \$             | \$             | \$30,187,805        |
| Investments Measured at NAV: |                     |                |                |                     |
| Common Collective Trusts     |                     | \$             | \$             | 2,414,836           |
| Total Assets at Fair Value   | <u>\$30,187,805</u> | <u>\$</u>      | <u>\$</u>      | <u>\$32,602,641</u> |

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

Assets at Fair Value as of December 31, 2022

|                              | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> | <u>Total</u>        |
|------------------------------|---------------------|----------------|----------------|---------------------|
| Mutual Funds                 | \$23,625,164        | \$             | \$             | \$23,625,164        |
| Investments Measured at NAV: |                     |                |                |                     |
| Common Collective Trusts     |                     | \$             | \$             | 2,046,376           |
| Total Assets at Fair Value   | <u>\$23,625,164</u> | <u>\$</u>      | <u>\$</u>      | <u>\$25,671,540</u> |

The following table summarizes investments measured at fair value based on the net asset value of the underlying pool of securities as of December 31, 2023:

|                          | <u>Fair Value</u> | <u>Unfunded<br/>Commitment</u> | <u>Redemption<br/>Frequency</u> | <u>Redemption<br/>Notice<br/>Period</u> |
|--------------------------|-------------------|--------------------------------|---------------------------------|-----------------------------------------|
| Common Collective Trusts | \$ 2,414,836      | N/A                            | Daily                           | None                                    |

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

**NOTE 9 - FAIR VALUE MEASUREMENTS (CONTINUED)**

The following table summarizes investments measured at fair value based on the net asset value of the underlying pool of securities as of December 31, 2022:

|                          | <u>Fair Value</u> | <u>Unfunded<br/>Commitment</u> | <u>Redemption<br/>Frequency</u> | <u>Redemption<br/>Notice<br/>Period</u> |
|--------------------------|-------------------|--------------------------------|---------------------------------|-----------------------------------------|
| Common Collective Trusts | \$ 2,046,376      | N/A                            | Daily                           | None                                    |

Events that would limit the common collective trusts to transact at the NAV may include, but are not limited to, the following: mergers, mass layoffs, plan terminations, and implementation of early retirement incentive programs.

**NOTE 10 – GREAT-WEST SELECT GUARANTEED FUND**

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

Because the guaranteed interest contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed interest contract. Contract value, as reported to the Plan by Empower Retirement represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investments at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed on a quarterly basis for resetting. The current credited interest rate is 2.25%.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include but may not be limited to the following: (1) the complete or partial termination of the plan; (2) the establishment or activation of, or material change in, any Plan investment fund, or an amendment to the Plan or a change in the administration or operation of the Plan, including the removal of a group of employees from Plan coverage as a result of the sale or liquidation of a subsidiary or division or as a result of group layoffs or early retirement programs. The Plan administrator believes that any events that would limit the Plan's ability to transact at contract value with participants are probable of not occurring.

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2023 AND 2022**

**NOTE 11 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500**

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2023 and 2022 to the Form 5500:

|                                                                | <u>2023</u>     | <u>2022</u>      |
|----------------------------------------------------------------|-----------------|------------------|
| Net assets available for benefits per the financial statements | \$ 35,109,567   | \$ 28,352,008    |
| Employer Contribution Receivable                               | <u>(60,448)</u> | <u>(114,859)</u> |
| Net assets per Form 5500                                       | \$ 35,049,119   | \$ 28,237,149    |

The following is a reconciliation of employer contributions per the financial statements for the years ended December 31, 2023 and 2022 to the Form 5500:

|                                                     | <u>2023</u>     | <u>2022</u>      |
|-----------------------------------------------------|-----------------|------------------|
| Employer Contributions per the financial statements | \$ 1,558,512    | \$ 1,457,973     |
| Employer Contributions accrued in the prior year    | 114,859         | 248,185          |
| Employer Contributions accrued in the current year  | <u>(60,448)</u> | <u>(114,859)</u> |
| Employer Contributions per Form 5500                | \$ 1,612,923    | \$ 1,591,299     |

**NOTE 12 - SUBSEQUENT EVENTS**

Subsequent events were reviewed through September 27, 2024, the date the financial statements were available for issuance.

**SUPPLEMENTAL SCHEDULES**

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS - HELD AT YEAR END**  
**PLAN NUMBER - 001**  
**EIN:34-1209005**  
**DECEMBER 31, 2023**

| <b><u>Participant Directed Program</u></b> |                                                                    |                                                                                                                     |                             |
|--------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------------|
| (a)<br>Party<br>In<br>Interest             | (b)<br>Identity of issue,<br>borrower, lessor,<br>or similar party | (c)<br>Description of investment including<br>maturity date, rate of interest,<br>collateral, par of maturity value | (e)<br>Fair Value           |
| <b><u>Fixed Funds</u></b>                  |                                                                    |                                                                                                                     |                             |
| *                                          | Great-West Life & Annuity                                          | Great-West Select Guaranteed Fund                                                                                   | \$ 2,078,596                |
| <b><u>Mutual Funds</u></b>                 |                                                                    |                                                                                                                     |                             |
|                                            | American Funds                                                     | American Balanced R6                                                                                                | 2,631,752                   |
|                                            | American Funds                                                     | New Perspective R6                                                                                                  | 689,226                     |
|                                            | BlackRock                                                          | BlackRock High Yield Bond Instl                                                                                     | 290,451                     |
|                                            | BlackRock                                                          | BlackRock Mid-Cap Growth Equity K                                                                                   | 247,549                     |
|                                            | Cohen & Steers                                                     | Cohen & Steers Real Estate Securities Z                                                                             | 237,054                     |
|                                            | Delaware                                                           | Delaware SMID Cap Growth Instl                                                                                      | 108,496                     |
|                                            | DFA                                                                | DFA Inflation-Protected Securities I                                                                                | 494,777                     |
|                                            | Dodge & Cox                                                        | Dodge & Cox International Stock                                                                                     | 1,186,712                   |
|                                            | Fidelity                                                           | Fidelity Mid Cap Index                                                                                              | 501,056                     |
|                                            | Fidelity                                                           | Fidelity Small Cap Index                                                                                            | 139,418                     |
|                                            | JPMorgan                                                           | JPMorgan US Research Enhanced Equity R6                                                                             | 522,873                     |
|                                            | Metropolitan West                                                  | Metropolitan West Total Return Bond I                                                                               | 925,436                     |
|                                            | MFS                                                                | MFS Growth R6                                                                                                       | 2,023,309                   |
|                                            | Pimco                                                              | Pimco Int Bond (USD Hedged) Inst                                                                                    | 83,676                      |
|                                            | Pimco                                                              | Pimco Income Instl                                                                                                  | 819,091                     |
|                                            | Vanguard                                                           | Vanguard 500 Index Admiral                                                                                          | 3,316,833                   |
|                                            | Vanguard                                                           | Vanguard Mid-Cap Value Index Admiral                                                                                | 710,120                     |
|                                            | Vanguard                                                           | Vanguard Small Cap Growth Index Admiral                                                                             | 571,148                     |
|                                            | Vanguard                                                           | Vanguard Small Cap Value Index Admiral                                                                              | 419,034                     |
|                                            | Vanguard                                                           | Vanguard Target Retirement Income Inv                                                                               | 13,140                      |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2020 Inv                                                                                 | 269,100                     |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2025 Inv                                                                                 | 1,247,276                   |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2030 Inv                                                                                 | 1,948,970                   |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2035 Inv                                                                                 | 3,138,578                   |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2040 Inv                                                                                 | 1,512,285                   |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2045 Inv                                                                                 | 1,717,984                   |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2050 Inv                                                                                 | 1,087,739                   |
|                                            |                                                                    |                                                                                                                     | <b><u>\$ 26,853,083</u></b> |

See accompanying notes to financial statements.

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS - HELD AT YEAR END (CONTINUED)**  
**PLAN NUMBER - 001**  
**EIN:34-1209005**  
**DECEMBER 31, 2023**

| <b><u>Participant Directed Program</u></b> |                                                                    |                                                                                                                     |                             |
|--------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-----------------------------|
| (a)<br>Party<br>In<br>Interest             | (b)<br>Identity of issue,<br>borrower, lessor,<br>or similar party | (c)<br>Description of investment including<br>maturity date, rate of interest,<br>collateral, par of maturity value | (e)<br>Fair Value           |
| <u>Mutual Funds (Continued)</u>            |                                                                    |                                                                                                                     |                             |
|                                            |                                                                    | Total From Prior Page                                                                                               | \$ 26,853,083               |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2055 Inv                                                                                 | 938,080                     |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2060 Inv                                                                                 | 326,267                     |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2065 Inv                                                                                 | 128,606                     |
|                                            | Vanguard                                                           | Vanguard Value Index Adm                                                                                            | 1,941,770                   |
|                                            |                                                                    |                                                                                                                     | <u>30,187,806</u>           |
| <u>Common Collective Trust Funds</u>       |                                                                    |                                                                                                                     |                             |
|                                            | Blackrock                                                          | Blackrock Developed Real Estate 1                                                                                   | 142,647                     |
|                                            | Blackrock                                                          | Blackrock MSCI ACWI EX-U.S. Index R                                                                                 | 452,223                     |
|                                            | Blackrock                                                          | Blackrock Russell 1000 Index 1                                                                                      | 870,007                     |
|                                            | Blackrock                                                          | Blackrock Russell 2000 Index Fund R                                                                                 | 74,559                      |
|                                            | Blackrock                                                          | Blackrock U.S. Tips Index 1                                                                                         | 112,294                     |
|                                            | Great Gray Trust Company                                           | Fixed Income Allocation II                                                                                          | 763,106                     |
|                                            |                                                                    |                                                                                                                     | <u>2,414,836</u>            |
|                                            |                                                                    | Total Investments                                                                                                   | 34,681,238                  |
|                                            |                                                                    |                                                                                                                     |                             |
| *                                          | Notes Receivable From<br>Participants                              | Notes Receivable from Participants<br>(interest rate of 3.25%-9.50%)                                                | <u>367,881</u>              |
|                                            |                                                                    |                                                                                                                     | <u><u>\$ 35,049,119</u></u> |

See accompanying notes to financial statements.

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS - HELD AT YEAR END**  
**PLAN NUMBER - 001**  
**EIN:34-1209005**  
**December 31, 2022**

| <b><u>Participant Directed Program</u></b> |                                                                    |                                                                                                                     |                      |
|--------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----------------------|
| (a)<br>Party<br>In<br>Interest             | (b)<br>Identity of issue,<br>borrower, lessor,<br>or similar party | (c)<br>Description of investment including<br>maturity date, rate of interest,<br>collateral, par of maturity value | (e)<br>Fair Value    |
| <u>Fixed Funds</u>                         |                                                                    |                                                                                                                     |                      |
| *                                          | Great-West Life & Annuity                                          | Great-West Select Guaranteed Fund                                                                                   | \$ 2,359,141         |
| <u>Mutual Funds</u>                        |                                                                    |                                                                                                                     |                      |
|                                            | American Funds                                                     | American Balanced R6                                                                                                | 2,206,898            |
|                                            | American Funds                                                     | New Perspective R6                                                                                                  | 484,880              |
|                                            | BlackRock                                                          | BlackRock High Yield Bond Instl                                                                                     | 345,249              |
|                                            | BlackRock                                                          | BlackRock Mid-Cap Growth Equity K                                                                                   | 221,849              |
|                                            | Cohen & Steers                                                     | Cohen & Steers Real Estate Securities Z                                                                             | 130,959              |
|                                            | Delaware                                                           | Delaware SMID Cap Growth Instl                                                                                      | 130,797              |
|                                            | DFA                                                                | DFA Inflation-Protected Securities I                                                                                | 1,022,496            |
|                                            | Dodge & Cox                                                        | Dodge & Cox International Stock                                                                                     | 971,240              |
|                                            | Fidelity                                                           | Fidelity Mid Cap Index                                                                                              | 519,549              |
|                                            | Fidelity                                                           | Fidelity Small Cap Index                                                                                            | 118,724              |
|                                            | JPMorgan                                                           | JPMorgan US Research Enhanced Equity R6                                                                             | 258,217              |
|                                            | Metropolitan West                                                  | Metropolitan West Total Return Bond I                                                                               | 756,192              |
|                                            | MFS                                                                | MFS Growth R6                                                                                                       | 1,388,413            |
|                                            | Pimco                                                              | Pimco Int Bond (USD Hedged) Inst                                                                                    | 69,939               |
|                                            | Pimco                                                              | Pimco Income Instl                                                                                                  | 890,449              |
|                                            | Vanguard                                                           | Vanguard 500 Index Admiral                                                                                          | 1,933,388            |
|                                            | Vanguard                                                           | Vanguard Mid-Cap Value Index Admiral                                                                                | 842,186              |
|                                            | Vanguard                                                           | Vanguard Small Cap Growth Index Admiral                                                                             | 436,310              |
|                                            | Vanguard                                                           | Vanguard Small Cap Value Index Admiral                                                                              | 400,061              |
|                                            | Vanguard                                                           | Vanguard Target Retirement Income Inv                                                                               | 8,368                |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2020 Inv                                                                                 | 419,566              |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2025 Inv                                                                                 | 1,229,732            |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2030 Inv                                                                                 | 1,338,433            |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2035 Inv                                                                                 | 2,405,674            |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2040 Inv                                                                                 | 969,582              |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2045 Inv                                                                                 | 1,143,856            |
|                                            | Vanguard                                                           | Vanguard Target Retirement 2050 Inv                                                                                 | 642,113              |
|                                            |                                                                    |                                                                                                                     | <u>\$ 21,285,120</u> |

See accompanying notes to financial statements.

**BARENTZ NORTH AMERICA, LLC 401(K) RETIREMENT PLAN**  
**SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS - HELD AT YEAR END (CONTINUED)**  
**PLAN NUMBER - 001**  
**EIN:34-1209005**  
**December 31, 2022**

**Participant Directed Program**

| (a)<br>Party                         | (b)<br>Identity of issue,<br>In borrower, lessor,<br>Interest or similar party | (c)<br>Description of investment including<br>maturity date, rate of interest,<br>collateral, par of maturity value | (e)<br>Fair Value    |
|--------------------------------------|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----------------------|
| <u>Mutual Funds (Continued)</u>      |                                                                                |                                                                                                                     |                      |
|                                      |                                                                                | Total From Prior Page                                                                                               | \$ 21,285,120        |
|                                      | Vanguard                                                                       | Vanguard Target Retirement 2055 Inv                                                                                 | 548,676              |
|                                      | Vanguard                                                                       | Vanguard Target Retirement 2060 Inv                                                                                 | 322,183              |
|                                      | Vanguard                                                                       | Vanguard Target Retirement 2065 Inv                                                                                 | 66,139               |
|                                      | Vanguard                                                                       | Vanguard Value Index Adm                                                                                            | 1,403,046            |
|                                      |                                                                                |                                                                                                                     | <u>23,625,164</u>    |
| <u>Common Collective Trust Funds</u> |                                                                                |                                                                                                                     |                      |
|                                      | Blackrock                                                                      | Blackrock Developed Real Estate 1                                                                                   | 117,972              |
|                                      | Blackrock                                                                      | Blackrock MSCI ACWI EX-U.S. Index R                                                                                 | 376,451              |
|                                      | Blackrock                                                                      | Blackrock Russell 1000 Index 1                                                                                      | 684,079              |
|                                      | Blackrock                                                                      | Blackrock Russell 2000 Index Fund R                                                                                 | 61,038               |
|                                      | Blackrock                                                                      | Blackrock U.S. Tips Index 1                                                                                         | 109,909              |
|                                      | Great Gray Trust Company                                                       | Fixed Income Allocation I1                                                                                          | 696,927              |
|                                      |                                                                                |                                                                                                                     | <u>2,046,376</u>     |
|                                      |                                                                                | Total Investments                                                                                                   | 28,030,681           |
| *                                    | Notes Receivable From<br>Participants                                          | Notes Receivable from Participants<br>(interest rate of 3.25%-8.00%)                                                | <u>206,468</u>       |
|                                      |                                                                                |                                                                                                                     | <u>\$ 28,237,149</u> |

See accompanying notes to financial statements.

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## SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Barentz North America, LLC 401(k) Retirement Plan  
01-JAN-23 to 31-DEC-23

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| INVESTMENT OPTION | MATURITY DATE | INTEREST RATE | COST OF ASSETS       | CURRENT VALUE        |
|-------------------|---------------|---------------|----------------------|----------------------|
| IVTINX            |               |               | 13,147.55            | 13,139.69            |
| IVTWNX            |               |               | 299,082.75           | 269,099.74           |
| IVTTVX            |               |               | 1,291,882.24         | 1,247,276.16         |
| IVTHRX            |               |               | 1,928,116.09         | 1,948,969.96         |
| IVTTHX            |               |               | 3,052,451.76         | 3,138,577.79         |
| IVFORX            |               |               | 1,483,371.61         | 1,512,285.52         |
| IVTIVX            |               |               | 1,670,629.58         | 1,717,985.08         |
| IVFIFX            |               |               | 1,013,281.54         | 1,087,739.21         |
| IVFFVX            |               |               | 885,392.89           | 938,079.63           |
| IVTTSX            |               |               | 299,986.81           | 326,267.46           |
| IVLXVX            |               |               | 120,827.33           | 128,605.67           |
| IRNPGX            |               |               | 673,863.67           | 689,225.88           |
| IBDREC1           |               |               | 138,248.58           | 142,647.47           |
| IWTXUSR           |               |               | 408,350.37           | 452,222.78           |
| IDODFX            |               |               | 1,064,475.88         | 1,186,711.98         |
| ICSZIX            |               |               | 235,823.97           | 237,054.03           |
| IWTSCER           |               |               | 67,786.58            | 74,558.58            |
| IFSSNX            |               |               | 131,903.27           | 139,417.90           |
| IVSGAX            |               |               | 489,661.01           | 571,148.37           |
| IVSIAX            |               |               | 333,755.92           | 419,034.13           |
| IBMGKX            |               |               | 243,376.25           | 247,548.69           |
| IDFDIX            |               |               | 140,381.27           | 108,496.17           |
| IFSM DX           |               |               | 473,725.93           | 501,055.54           |
| IVMVAX            |               |               | 568,199.02           | 710,119.84           |
| IBRRIC1           |               |               | 750,605.38           | 870,007.04           |
| IJDEUX            |               |               | 461,810.19           | 522,872.88           |
| IMFEKX            |               |               | 1,753,312.44         | 2,023,308.93         |
| IVFIAX            |               |               | 2,564,621.21         | 3,316,833.40         |
| IVVIA X           |               |               | 1,718,486.79         | 1,941,769.94         |
| IRLBGX            |               |               | 2,340,489.52         | 2,631,751.54         |
| IBHYIX            |               |               | 304,413.19           | 290,451.13           |
| IBRTIC1           |               |               | 115,102.80           | 112,293.72           |
| IDIP SX           |               |               | 549,440.06           | 494,776.87           |
| IFIAFI1           |               |               | 750,530.56           | 763,106.29           |
| IMWTIX            |               |               | 1,031,413.40         | 925,435.60           |
| IPFORX            |               |               | 88,566.57            | 83,675.94            |
| IPIMIX            |               |               | 895,168.48           | 819,090.62           |
| IGWSGF            |               | 2.250         | 1,941,894.95         | 2,061,271.07         |
|                   |               |               | <b>32,293,577.41</b> | <b>34,663,912.24</b> |
| PARTICIPANT LOANS | VARIOUS       | 3.250-9.500   | 367,880.00           | 367,881.31           |
| FORFEITURES       |               |               | 17,258.06            | 17,325.46            |

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## SCHEDULE OF ASSETS (HELD AT END OF YEAR)

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Barentz North America, LLC 401(k) Retirement Plan  
01-JAN-23 to 31-DEC-23

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| INVESTMENT OPTION | MATURITY DATE | INTEREST RATE | COST OF ASSETS | CURRENT VALUE |
|-------------------|---------------|---------------|----------------|---------------|
|-------------------|---------------|---------------|----------------|---------------|

### LEGEND

#### INVESTMENT OPTION:

1VTINX Vanguard Target Retirement Income Inv  
1VTTVX Vanguard Target Retirement 2025 Inv  
1VTTHX Vanguard Target Retirement 2035 Inv  
1VTIVX Vanguard Target Retirement 2045 Inv  
1VFFVX Vanguard Target Retirement 2055 Inv  
1VLXVX Vanguard Target Retirement 2065 Inv  
1BDREC1 BlackRock Developed Real Estate I  
1DODFX Dodge & Cox International Stock - I  
1WTSCER BlackRock Russell 2000 Index Fund R  
1VSGAX Vanguard Small Cap Growth Index Admiral  
1BMGKX BlackRock Mid-Cap Growth Equity K  
1FSMDX Fidelity Mid Cap Index  
1BRRIC1 BlackRock Russell 1000 Index I  
1MFEKX MFS Growth R6  
1VVIAX Vanguard Value Index Adm  
1BHYIX BlackRock High Yield Bond Instl  
1DIPSX DFA Inflation-Protected Securities I  
1MWTIX Metropolitan West Total Return Bond I  
1PIMIX PIMCO Income Instl

1VTWNX Vanguard Target Retirement 2020 Inv  
1VTHRX Vanguard Target Retirement 2030 Inv  
1VFORX Vanguard Target Retirement 2040 Inv  
1VFIEX Vanguard Target Retirement 2050 Inv  
1VTTSX Vanguard Target Retirement 2060 Inv  
1RNP GX American Funds New Perspective R6  
1WTXUSR BlackRock MSCI ACWI ex-U.S. Index R  
1CSZIX Cohen & Steers Real Estate Securities Z  
1FSSNX Fidelity Small Cap Index  
1VSIAX Vanguard Small Cap Value Index Admiral  
1DFDIX Delaware Mid Cap Growth Equity Inst  
1VMVAX Vanguard Mid-Cap Value Index Admiral  
1JDEUX JPMorgan US Research Enhanced Equity R6  
1VFIAX Vanguard 500 Index Admiral  
1RLBGX American Funds American Balanced R6  
1BRTIC1 BlackRock U.S. TIPS Index I  
1FIAFI1 Fixed Income Allocation I1  
1PFORX PIMCO Int Bond (USD-Hedged) Inst  
1GWSGF Empower Select Guaranteed Fund

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year