

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

Part II	Basic Plan Information—enter all requested information
1a	Name of plan UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 04/01/1987
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) UNIGROUP C.A. ONE PREMIER DRIVE FENTON, MO 63026
2b	Employer Identification Number (EIN) 43-0561790
2c	Plan Sponsor's telephone number 636-349-8748
2d	Business code (see instructions) 488990

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.	10/14/2024	KATHLEEN HAYS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 972
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 716 6a(2) 589 6b 6 6c 245 6d 840 6e 0 6f 840 6g(1) 834 6g(2) 750 6h 6
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7

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

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

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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 0
- (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 _____

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

A Name of plan UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 UNIGROUP C.A.	D Employer Identification Number (EIN) 43-0561790

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

X

YesNo
- b

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

(b)	Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
	FIDELITY INVESTMENTS INSTITUTIONAL
	04-2647786

(b)	Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

HONKAMP,P.C.

2345JFKROAD
DUBUQUE, IA 52002

42-0946155

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT/AUDITOR	46225	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	22807	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	-21439	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BAIRD CORE PLUS INST - US BANCORP 39-0281260	0.02%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DODGE&COX INTL STK I - SS&C GIDS, 2000 CROWN COLONY DRIVE QUINCY, KS 02169	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
HRDG LVNR INTL EQ IS - NORTHERN TR 333 SOUTH WABASH AVENUE CHICAGO, IL 60604	0.15%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
J H VENTURE I - JANUS HENDERSON SE 151 DETROIT STREET DENVER, CO 80206	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP BLUE CHIP GRTH - T. ROWE PRICE 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	SCHOWALTER & JABOURI PC	b EIN:	43-1188822
c Position:			
d Address:		e Telephone:	

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
For calendar plan year 2023 or fiscal plan year beginning <u>01/01/2023</u> and ending <u>12/31/2023</u>		
A Name of plan <u>UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>UNIGROUP C.A.</u>	D Employer Identification Number (EIN) <u>43-0561790</u>	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	44490	63395
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	2064393	3449649
(2) U.S. Government securities	1c(2)	46796	134071
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	19165	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	4597	0
(B) Common	1c(4)(B)	682236	818255
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	1098168	1111074
(9) Value of interest in common/collective trusts	1c(9)	9810424	7941155
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	91298428	100329751
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	105068697	113847350
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	86	6
k Total liabilities (add all amounts in lines 1g through 1j)	1k	86	6
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	105068611	113847344

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1335457	
(B) Participants	2a(1)(B)	3830242	
(C) Others (including rollovers)	2a(1)(C)	435338	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5601037
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	117041	
(B) U.S. Government securities	2b(1)(B)	462	
(C) Corporate debt instruments	2b(1)(C)	275	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	51549	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		169327
(2) Dividends: (A) Preferred stock	2b(2)(A)	172	
(B) Common stock	2b(2)(B)	10813	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2563456	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2574441
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	656027	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	622641	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		33386
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	296754	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		423266
(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)		15937731
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		25035942

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	16208217	
(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)		16208217
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		1399
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)	-21439	
(4) IQPA audit fees.....	2i(4)	46225	
(5) Investment advisory and investment management fees	2i(5)	22807	
(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)		47593
j Total expenses. Add all expense amounts in column (b) and enter total	2j		16257209

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		8778733
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **HONKAMP, P.C.**

(2) EIN: **42-0946155**

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
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		☒	

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

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 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		
A Name of plan UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN	B Three-digit plan number (PN) 002	
C Plan sponsor's name as shown on line 2a of Form 5500 UNIGROUP C.A.	D Employer Identification Number (EIN) 43-0561790	

Part I	Distributions
--------	---------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107 Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
---------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? If the plan is a defined benefit plan, go to line 8.	☐ Yes ☐ No ☐ N/A
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.	
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a
b Enter the amount contributed by the employer to the plan for this plan year	6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c
If you completed line 6c, skip lines 8 and 9.	
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes ☐ No ☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes ☐ No ☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	☐ Increase ☐ Decrease ☐ Both ☐ No
---	--

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
---------	--

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes ☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) and (b): a Enter the percentage of plan assets held as: Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____% High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____% b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation: _____	

Part VII	IRS Compliance Questions
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21a 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? ☐ Yes ☒ No 21b 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). ☐ Design-based safe harbor method ☐ "Prior year" ADP test ☒ "Current year" ADP test ☐ N/A	
22 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>06 / 30 / 2023</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q702438A</u> .	

***UNIGROUP, C.A. RESOURCES FOR
EMPLOYEES' LEISURE YEARS PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2023***

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Independent Auditor's Report

To the Board of Directors of UniGroup, C.A. and Trustees
UniGroup, C.A. Resources for Employees' Leisure Years Plan
Fenton, Missouri

Scope And Nature Of The ERISA Section 103(a)(3)(C) Audit

We have performed an audit of the financial statements of the UniGroup, C.A. Resources for Employees' Leisure Years Plan (the 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 statement of net assets available for benefits as of December 31, 2023, the related statement of changes in net assets available for benefits for the year then ended and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities For The Audit Of The Financial Statements section:

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

Basis For Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities For The Audit Of The Financial Statements section of our report. We are required to be independent of the 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 U.S. GAAP, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan and determining that the 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 U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if, there is 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 U.S. GAAS, we:

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

Our 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 U.S. GAAP.

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 U.S. GAAP.

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 Schedule Required By ERISA

The supplemental schedule of Schedule H, Line 4i Schedule of Assets (Held at End of Year) as of December 31, 2023 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL'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 schedule, 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 U.S. GAAS. For information included in the supplemental schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule 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).

Other Matter – Auditor’s Report On The 2022 Financial Statements

Predecessor auditors performed an audit of the 2022 financial statements of the Plan. The 2022 financial statements were audited by Schowalter & Jabouri, P.C. (who was acquired by Honkamp, P.C. effective December 2, 2023). In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the Plan that were certified by a qualified institution. Their report dated September 14, 2023 indicated that (a) the amounts and disclosures in the 2022 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with U.S. GAAP, and (b) the information in the 2022 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2022 supplemental schedule, other than the information in the 2022 supplemental schedule that agreed to or is derived from the certified investment information, was presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2022 supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determines meets the requirements of ERISA Section 103(a)(3)(C).

HONKAMP, P.C.

Honkamp, P.C.

St. Louis, Missouri
October 10, 2024

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2023	2022
Assets		
Investments, At Fair Value	\$ 104,731,726	\$ 94,115,615
Investments, At Contract Value	8,412,629	10,541,515
Receivables		
Employer	63,395	44,490
Notes receivable from participants	1,111,639	1,098,508
Total Receivables	1,175,034	1,142,998
Total Assets	114,319,389	105,800,128
Liabilities – Other	6	86
Net Assets Available For Benefits	\$ 114,319,383	\$ 105,800,042

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS For The Year Ended December 31, 2023

Additions To Net Assets Attributed To:

Investment Income

Net appreciation in fair value of investments	\$ 16,267,871
Interest and dividends	2,855,868
Total Investment Income	19,123,739

Interest Income On Notes Receivable From Participants	51,565
---	--------

Contributions

Employer	1,335,457
Participant	3,830,242
Rollover	435,338
Total Contributions	5,601,037

Total Additions	24,776,341
------------------------	-------------------

Deductions From Net Assets Attributed To:

Benefits paid to or on behalf of participants	16,209,407
Administrative expenses	47,593
Total Deductions	16,257,000

Change In Net Assets Available For Benefits	8,519,341
--	------------------

Net Assets Available For Benefits – Beginning Of Year	105,800,042
--	--------------------

Net Assets Available For Benefits – End Of Year	\$ 114,319,383
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UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description Of The Plan

The following description of the UniGroup, C.A. Resources for Employees' Leisure Years Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan that covers substantially all employees of UniGroup, C.A. (the Employer) who have attained age 21, other than those covered under a collective bargaining agreement, leased employees and non-resident aliens. Prior to October 1, 2023, seasonal and temporary employees had a 1,000-hour service requirement to participate in the Plan. Effective October 1, 2023, the Plan was amended to remove the service hours requirement for those employees. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may contribute up to 50% of eligible compensation in the form of pre-tax and after-tax (ROTH) contributions, not to exceed Internal Revenue Code (IRC) limits. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions and can contribute up to 100% of eligible compensation, not to exceed IRC limits. Participants may also contribute amounts representing distributions from other qualified plans.

Under the provisions of the Plan, the Employer shall make matching contributions equal to 100% of the participant's deferral contributions not in excess of 3% of eligible compensation. Participants are eligible for matching contributions upon becoming eligible to make elective deferral contributions.

Under the provisions of the Plan, the Employer has the option to make discretionary profit-sharing contributions. Participants are eligible for discretionary profit-sharing contributions upon becoming eligible to make elective deferral contributions, completion of 1,000 hours of service during the plan year and be employed on the last day of the plan year. There were no discretionary profit-sharing contributions for the year ended December 31, 2023.

Participant Accounts

Each participant's account is credited with the participant's contributions and employer matching and discretionary profit-sharing contributions as well as allocations of the Plan's earnings and expenses. Allocations are based on the participant's eligible compensation, the value of account balances or specific participant transactions, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (Continued)

Notes Receivable From Participants

Participants may borrow from their account a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. Participants are limited to two loans outstanding at any time. The loans are secured by the participant's vested account balance and bear interest at the prime rate, as defined by the plan administrator. Loan terms may not exceed five years, except for a loan for the purchase of a principal residence which may not exceed ten years. Principal and interest are paid ratably through payroll deductions or directly by the participant.

Vesting

Participants are immediately vested in their rollover, voluntary and employer discretionary profit-sharing contributions, plus actual earnings thereon. For participants hired before February 1, 2022, vesting in employer matching contributions is immediate. For those hired on or after February 1, 2022, vesting in employer matching contributions is based on a rate of 50% for each year of credit serviced. Participants are fully vested after two years of service or upon death, disability or attainment of normal retirement age of 65.

Payment Of Benefits

Upon termination of service due to death, disability or retirement, participants with an account balance greater than \$5,000 may elect to receive a lump-sum amount equal to the value of their account, receive installments over a period of time or leave their balance in the Plan subject to minimum distribution requirements. Under the default automatic rollover provisions, participant vested account balances greater than \$1,000 but less than \$5,000 will be made to an Individual Retirement Account without participant consent if a participant does not make a different distribution election after receiving the required notification. Participants with a vested balance of \$1,000 or less will receive a lump-sum payment upon termination.

Hardship Withdrawals

Participants may elect to withdraw all or a portion of their elective deferral portion of their account if they incur a financial hardship. Hardship withdrawals are subject to the terms of the plan agreement and provisions of the IRC.

In-Service Withdrawals

Active participants who reach age 59 1/2 may withdraw all or part of their elective deferral portion of their account.

Forfeited Accounts

At December 31, 2023 and 2022, forfeited accounts totaled \$1,775 and \$13,093. These accounts are first used to pay plan expenses and then used to reduce employer contributions. During 2023, forfeited accounts of \$16,451 were used to reduce employer contributions.

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (*Continued*)

2. Summary Of Accounting Policies

Basis Of Accounting

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Use Of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation And Income Recognition

Investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's investment committee determines the Plan's valuation policies utilizing information provided by the investment advisor and trustee. See Note 4 for discussion of fair value measurements and Note 5 for discussion of contract value.

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

Contributions

Contributions from participants and from the Employer are recorded in the year in which the employee contributions are withheld from compensation.

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. If a participant does not make loan repayments and the plan administrator deems the loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the plan agreement.

Payment Of Benefits

Benefit payments to participants are recorded when paid.

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (Continued)

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Employer. Expenses that are paid by the Employer are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation (depreciation) in fair value of investments.

Subsequent Events

The Plan has evaluated subsequent events through October 10, 2024, the date the financial statements were available to be issued.

3. Certified Investments

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2023 and 2022 and net appreciation in fair value of investments, interest and dividends and interest income on notes receivable from participants for the year ended December 31, 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Fidelity Management Trust Company (Fidelity), the trustee of the Plan.

The following is a summary of the Plan's asset information as of December 31, 2023 and 2022 certified by Fidelity:

	2023	2022
Investments At Fair Value		
Interest Bearing Cash:		
Fidelity Government Money Market	\$ 321,967	\$ 294,520
Mutual Funds:		
Allspring Special Small Cap Value R6	3,047,893	2,779,982
Baird Core Plus Inst	2,602,776	1,950,954
Dodge and Cox International Stk	1,541,150	1,124,943
Fidelity 500 Index	13,782,771	12,253,182
Fidelity Freedom 2005 K	89,917	87,660
Fidelity Freedom 2010 K	431,432	398,693
Fidelity Freedom 2015 K	1,176,446	1,167,242
Fidelity Freedom 2020 K	3,144,907	3,173,675

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (Continued)

	2023	2022
Investments At Fair Value (Continued)		
Mutual Funds (Continued):		
Fidelity Freedom 2025 K	\$ 8,332,749	\$ 7,530,977
Fidelity Freedom 2030 K	7,725,324	7,943,719
Fidelity Freedom 2035 K	3,750,931	3,363,140
Fidelity Freedom 2040 K	3,713,413	2,996,812
Fidelity Freedom 2045 K	3,514,434	2,895,505
Fidelity Freedom 2050 K	2,441,943	2,251,610
Fidelity Freedom 2055 K	1,703,857	1,163,290
Fidelity Freedom 2060 K	656,991	372,430
Fidelity Freedom 2065 K	150,826	103,626
Fidelity Freedom Income K	639,329	604,287
Fidelity Mid Cap Index	9,536,222	10,132,579
Fidelity Small Cap Index	1,030,187	1,074,457
Fidelity Total International Index	3,471,883	3,223,365
Fidelity US Bond Index	3,526,184	4,401,642
Fidelity Value K	637,550	816,567
Harding Loevner International Equity Inst	967,059	946,864
Janus Henderson Enterprise N	2,124,630	1,744,860
Janus Henderson Venture I	2,091,045	2,175,301
Putnam Large Cap Value R6	3,489,024	2,725,874
TRP Blue Chip Growth	14,635,813	11,678,298
	99,956,686	91,081,534
Self-Directed Brokerage Accounts:		
Interest Bearing Cash	2,704,762	1,152,500
Certificates of Deposit:		
Bank Hope Los Angeles CA	400	—
BMW Bank North America	249,900	251,500
Farmers & Merchants BK Berlin	4,996	—
Goldman Sachs Bank USA	4,995	9,868
JP Morgan Chase Bank	—	14,949
Monticello BKG Co	4,993	5,012
Morgan Stanley Private Bank	—	157,172
PNC Bank Natl Assn	—	20,019
UBS Bank	157,636	158,853
	422,920	617,373

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (Continued)

	2023	2022
Investments At Fair Value (Continued)		
Self-Directed Brokerage Accounts (Continued):		
Corporate Bonds:		
Merck & Co Inc	\$ —	\$ 19,165
Marketable Securities:		
3M Company	798	45,797
Activision Blizzard Inc	—	3,756
Acuityads Hldgs Inc Com NPV	—	155
Adial Pharmaceuticals Inc	30	86
Adobe Sys Inc NFS LLC	1,432	808
Aileron Therapeutics Inc	34	26
Airbnb Inc Com CL A	1,089	9,234
Alpha Lithium Corp	—	2,738
Alphabet Inc CL A	8,381	5,294
Amazon.com Inc	13,478	11,651
AMC Entertainment Holdings Com	—	20
AMC Entertainment Holdings Pfd	—	7
American Elec Power Co	10,597	—
Anheuser-Busch Inbev ADR	7,537	6,944
Apple Computer Inc	9,490	12,069
Arista Networks Inc	—	1,456
AT&T	185	27,805
Axon Enterprise Inc	—	2,489
Bank of America Corp	880	707
Berkshire Hathaway Inc	8,203	7,105
Beta Energy Corp Com	18	70
Bionano Genomics Inc Com	47	365
Blackrock Inc	29,555	—
Blink Charging Co	1,526	4,937
Bzam Ltd Com	28	—
Canopy Growth Corp	51	231
Cara Therapeutics Inc	167	2,417
Caterpillar Inc	8,870	—
Chewy Inc	189	297
Chipotle Mexican Grill Inc	—	2,775
Cirrus Logic Inc	—	521
Clorox Co	620	591
Coca Cola Co	3,117	—

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (Continued)

	2023	2022
Investments At Fair Value (Continued)		
Self-Directed Brokerage Accounts (Continued):		
Marketable Securities (Continued):		
Cognizant Tech Solutions Corp	\$ 825	\$ 614
Constellation Brands Inc CL A	725	695
Costco Wholesale Corp	3,344	4,069
Coupa Software Inc Com	—	475
Crowdstrike Hldgs Inc CL A	1,532	632
Dare Bioscience Inc	62	166
Dexcom Inc	2,234	1,812
Digital World Acquisition Corp	—	1,500
Disney Walt Co	722	55,992
Docusign Inc	476	443
Dollar General Corp	2,369	4,233
Dow Inc	5,923	5,392
Draftkings Inc Com CL A	—	46
Eastman Kodak Co Com New	—	915
Electronic Arts LLC	—	1,237
Facebook Inc	2,831	1,684
Fiverr International Ltd Com NPV	354	379
Ford Motor Co	13,189	11,366
Fortinet Inc Com	537	—
GE Healthcare Technologies Inc	774	—
General Electric Co Com	3,994	2,613
General Mills Inc	1,694	—
Gilead Sciences Inc	31,643	29,539
Green Organic Dutchman Holdings LTD	—	73
Herc Hldgs Inc Com	620	537
Hershey Foods Corp	4,661	—
Home Depot Inc	32,914	27,331
Ideanomics Inc	2	33
Illumina Inc	1,114	1,618
Inmode Ltd	445	714
Intel Corp	1,611	826
International Business Mach	981	—
Intuitive Surgical Inc	2,024	1,592
Johnson & Johnson	3,126	2,387
JP Morgan Chase & Co	7,484	4,694
Kellogg Co	1,957	1,496
Kimberly Clark Corp	2,004	2,161

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (Continued)

	2023	2022
Investments At Fair Value (Continued)		
Self-Directed Brokerage Accounts (Continued):		
Marketable Securities (Continued):		
Kopin Corp	\$ 1,218	\$ 744
LAM Research Corp NFS LLC	1,599	428
Lemonade Inc Com	177	150
Lululemon Athletica Inc	511	320
Magnite Inc Com	—	233
Manitex Intl Inc	568	—
Marketaxess Hldgs Inc Com	300	283
Masimo Corp	586	740
MasterCard Inc CL A	1,175	4,912
Manitex Intl Inc	—	260
McCormick & Co Inc Non Vtg	—	1,514
Medtronic PLC	9,524	—
Mercadolibre Inc	4,715	2,539
Merck & Co Inc New Com	—	27,738
Micron Technology NFS	2,599	1,511
Microsoft Corp	46,295	29,746
Morgan Stanley Dean Witter & Co	10,167	2,551
Netflix Inc	—	4,423
Neurocrine Biosciences Inc	395	358
Nextera Energy Inc Com	452	606
Nike Inc CL B	—	1,617
NU Holdings LTD	2,499	1,221
Nvidia Corp	387,164	103,103
Okta Inc CL A	—	137
Ontrak Inc	4	22
Pacific Gas & Elec Co	—	4,590
Palantir Technologies Inc CL	—	552
Paycom Software Inc	831	1,241
Paypal Holdings Inc	2,641	3,561
Peloton Interactive Inc	—	183
Pepsico Inc	1,916	2,702
Pinterest Inc	1,741	1,141
Plug PWR Inc	6,561	18,035
Polaris Inds Inc	1,036	1,077
Regeneron Pharmaceuticals	5,394	4,431
Renesola Ltd Sponsored Ads	819	1,356
Repligen Corp	539	508

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (Continued)

	2023	2022
Investments At Fair Value (Continued)		
Self-Directed Brokerage Accounts (Continued):		
Marketable Securities (Continued):		
Rivian Automotive Inc	\$ 1,109	\$ 871
Roku Inc	1,008	285
Rumbleon Inc CL B	814	647
Salesforce Com Inc	6,315	3,182
Sentinelone Inc CL A	27,550	14,721
Shopify Inc	—	1,736
Sirius XM Inc	7,591	7,915
Skyworks Solutions Inc	1,255	993
Spire Inc	—	44,759
Spotify Technology SA	752	316
Square Inc	3,403	2,765
Starbucks Corp	1,382	13,302
Sunhydrogen Inc Com	216	418
T Mobil US Inc	—	980
Teladoc Inc Com	409	449
Tesla Motors Inc	—	20,325
The Trade Desk Inc CL A	2,878	4,483
Trevena Inc	29	57
Trex Inc	248	127
Twilio Inc CL A	—	539
Uipath Inc CL A	—	203
U S Antimony Corp	299	584
United Parcel Service	12,616	—
Upstart Hldgs Inc Com	204	66
Vail Resorts Inc	5,665	6,112
VBI Vaccines Inc	6	117
Verizon Communications	1,999	1,559
Vertex Pharmaceuticals Inc	3,662	2,599
VISA Inc	4,846	4,252
Wal-Mart Stores Inc	1,680	2,503
WK Kellogg Co Com	197	—
Warner Bros Discovery Inc	—	3,432
Waste Management Inc	—	1,178
Workday Inc	—	1,506
Workhorse Group Inc	45	190
Zebra Technologies	1,367	769

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (Continued)

	2023	2022
Investments At Fair Value (Continued)		
Self-Directed Brokerage Accounts (Continued):		
Marketable Securities (Continued):		
ZOOM Video Communications Inc	\$ 791	\$ 745
	818,255	686,833
Mutual and Exchange Traded Funds:		
Aberdeen Std Silver ETF TR Physcl Silvr	59,202	34,700
Advisorshares TR Pure Cannabis	537	632
American Century Utilities Fund	—	661
Annaly Capital Management Inc	55,839	55,280
Fidelity 500 Index	18,876	—
Fidelity Internatl INDEX	79,055	82,643
Fidelity MMKT Premium Class	95,467	—
Fidelity Select Bus SVC & Outsourcing	632	532
Fidelity Select Electronics	8,073	—
Fidelity Select Medical Delivery	5,172	—
FID S/T Treasury Bond INDX	23,586	22,578
Realty Income Corp (Maryland)	5,857	2,981
SPDR SER TR DJ Wilshire Mid Cap	524	—
Vanguard Admiral FDS Inc S&P 500 Gr	11,248	8,656
Vanguard Index FDS Vanguard Value	8,997	8,231
	373,065	216,894
U.S. Government Securities:		
United States Treasury Notes	134,071	27,047
United States Treasury Zero Coupon Bills	—	19,749
	134,071	46,796
Total Investments At Fair Value	\$104,731,726	\$ 94,115,615
Investments At Contract Value		
Common Collective Trust:		
Fidelity Managed Income Portfolio II	\$ 8,412,629	\$ 10,541,515
Notes Receivable From Participants	\$ 1,111,639	\$ 1,098,508

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (Continued)

Fidelity also certified the completeness and accuracy of net appreciation in fair value of investments, interest and dividend income and interest income on notes receivable from participants for the year ended December 31, 2023, as follows:

Investment Income	
Net appreciation in fair value of investments	\$ 16,267,871
Interest and dividend income	2,855,868
Total Investment Income	\$ 19,123,739
Interest Income On Notes Receivable From Participants	\$ 51,565

4. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2: Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability and
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (Continued)

The 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.

Interest-Bearing Cash: Amounts are reported at cost, including accrued interest, which approximates fair value.

Mutual Funds: Valued at the daily closing price as reported by the fund. These funds held by the Plan are open-ended funds that are registered with the U.S. Securities and Exchange Commission (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.

Self-directed Brokerage Accounts: Accounts primarily consist of interest-bearing cash, certificates of deposit (cash equivalents), corporate bonds, government securities (U.S. treasuries), marketable securities (common and preferred stock) and mutual and exchange traded funds. Corporate bonds are valued based on yields currently available on comparable securities of issuers with similar credit ratings. U.S. Treasuries are valued using pricing models maximizing the use of observable inputs for similar securities. Marketable securities are valued at the closing price reported on the active market on which the individual securities are traded. Mutual and exchange traded funds are valued at the daily closing price as reported by the fund. The mutual and exchange traded funds held by the Plan are funds that are registered with the SEC. These funds are required to publish their daily NAV and to transact at that price. The mutual and exchange traded funds held by the Plan are deemed to be actively traded.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value:

December 31, 2023					
	Level 1	Level 2	Level 3	Total	
Interest Bearing Cash	\$ 321,967	\$ —	\$ —	\$	321,967
Mutual Funds	99,956,686	—	—		99,956,686
Self Directed Brokerage Accounts	4,453,073	—	—		4,453,073
Total Assets At Fair Value	\$ 104,731,726	\$ —	\$ —	\$	104,731,726

December 31, 2022					
	Level 1	Level 2	Level 3	Total	
Interest Bearing Cash	\$ 294,520	\$ —	\$ —	\$	294,520
Mutual Funds	91,081,534	—	—		91,081,534
Self Directed Brokerage Accounts	2,720,396	19,165	—		2,739,561
Total Assets At Fair Value	\$ 94,096,450	\$ 19,165	\$ —	\$	94,115,615

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (*Continued*)

5. Investment Contract

The Plan has a guaranteed investment contract with Fidelity. This contract meets the fully benefit-responsive investment contract criteria and therefore, is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

With traditional investment contracts, the Plan owns the contract itself. Traditional investment contracts are designed to accrue interest based on crediting rates established by the contract issuer. The traditional investment contract held by the Plan is a guaranteed interest contract with defined maturity dates and is backed by the contract issuer's general account. The crediting rates are established by the contract issuer but may not be less than 0%. The crediting rate is reviewed on a monthly basis for resetting.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events limit the ability of the Plan to transact at contract value with the contract issuer.

1. The Plan's failure to qualify under Section 401(a) or 401(k) of the IRC.
2. The establishment of a defined contribution plan that competes with the Plan for employee contributions.
3. Any substantive modification of the portfolio or the administration of the portfolio that is not consented to by the wrap issuer.
4. Any change in law, regulation or administrative ruling applicable to the Plan that could have a material adverse effect on the portfolio's cash flow.
5. Any communication given to unitholders by the plan sponsor, any other plan fiduciary or Fidelity that is designed to induce or influence unitholders not to invest in the portfolio or to transfer assets out of the portfolio.
6. Any transfer of assets from the portfolio directly into a competing investment option.

The plan administrator does not believe that the occurrence of any such event, which would limit the Plan's ability to transact at contract value with the issuer or participants, is probable.

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (*Continued*)

6. Related-Party And Party-In-Interest Transactions

Certain plan investments, including interest-bearing cash, common/collective trust and mutual funds, are investment securities under a group annuity contract managed by Fidelity, the trustee of the Plan. Therefore, these transactions qualify as party-in-interest transactions.

Fidelity provides certain administrative services to the Plan pursuant to an agreement between UniGroup, C.A. and Fidelity. In situations where recordkeeping revenue received in connection with plan services exceeds agreed-upon compensation, Fidelity deposits amounts equal to such excess revenue in a suspense account in the Plan. Such amounts may be applied to pay Plan administrative expenses.

During the year ended December 31, 2023, the Plan received \$59,610 for recordkeeping revenue received in connection with plan services, which exceeded agreed-upon compensation. As of December 31, 2023 and 2022, funds totaling \$155,323 and \$135,473, respectively, remained unallocated. During the year ended December 31, 2023, funds totaling \$47,016 were re-allocated to participant accounts or used for administrative expenses.

Notes receivable from participants given to parties-in-interest totaled \$1,111,639 and \$1,098,508 as of December 31, 2023 and 2022, respectively.

7. Plan Termination

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

8. Tax Status

The Employer has adopted a non-standardized pre-approved profit-sharing plan sponsored by FMR, LLC. The non-standardized pre-approved profit-sharing plan has received a favorable opinion letter effective June 30, 2020 from the Internal Revenue Service (IRS) regarding the non-standardized pre-approved profit-sharing plan's qualified status. The Plan has been amended since receiving the opinion letter; however, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income tax has been included in the Plan's financial statements.

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements (Continued)

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Department of Labor or IRS. Management evaluated the Plan's tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

9. Risks And Uncertainties

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

10. Reconciliation Of Financial Statements To Schedule H Of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500:

	December 31	
	2023	2022
Net Assets Available For Benefits Per The Financial Statements	\$ 114,319,383	\$ 105,800,042
Adjustment from contract value to fair value for fully benefit-responsive investment contract	(471,474)	(731,091)
Difference from interest activity on deemed defaulted notes receivable from participants	(565)	(340)
Net Assets Available For Benefits Per Schedule H Of Form 5500	\$ 113,847,344	\$ 105,068,611

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

Notes to Financial Statements *(Continued)*

The following is a reconciliation of the change in net assets available for benefits per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2023:

Change In Net Assets Available For Benefits	
Per The Financial Statements	\$ 8,519,341
Adjustment from contract value to fair value for fully benefit-responsive investment contract	259,617
Difference from interest activity on deemed defaulted notes receivable from participants	(225)
Change In Net Assets Available For Benefits	
Per Schedule H Of Form 5500	\$ 8,778,733

Supplemental Schedule

UNIGROUP, C.A. RESOURCES FOR EMPLOYEES' LEISURE YEARS PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 43-0561790

PLAN NUMBER: 002

December 31, 2023

(a)	(b)	(c)	(e)
	Identity Of Issue, Borrower, Lessor Or Similar Party	Description Of Investments, Including Maturity Date, Rate Of Interest, Collateral, Par Or Maturity Value	Current Value
Interest Bearing Cash			
*	Fidelity Management Trust Company	Government Money Market	\$ 321,967
Common Collective Trust			
*	Fidelity Management Trust Company	Managed Income Portfolio II	7,941,155
Mutual Funds			
	Allspring	Special Small Cap Value R6	3,047,893
	Baird	Core Plus Inst	2,602,776
	Dodge and Cox	International Stock	1,541,150
*	Fidelity Management Trust Company	500 Index	13,782,771
*	Fidelity Management Trust Company	Freedom 2005 K	89,917
*	Fidelity Management Trust Company	Freedom 2010 K	431,432
*	Fidelity Management Trust Company	Freedom 2015 K	1,176,446
*	Fidelity Management Trust Company	Freedom 2020 K	3,144,907
*	Fidelity Management Trust Company	Freedom 2025 K	8,332,749
*	Fidelity Management Trust Company	Freedom 2030 K	7,725,324
*	Fidelity Management Trust Company	Freedom 2035 K	3,750,931
*	Fidelity Management Trust Company	Freedom 2040 K	3,713,413
*	Fidelity Management Trust Company	Freedom 2045 K	3,514,434
*	Fidelity Management Trust Company	Freedom 2050 K	2,441,943
*	Fidelity Management Trust Company	Freedom 2055 K	1,703,857
*	Fidelity Management Trust Company	Freedom 2060 K	656,991
*	Fidelity Management Trust Company	Freedom 2065 K	150,826
*	Fidelity Management Trust Company	Freedom Income K	639,329
*	Fidelity Management Trust Company	Mid Cap Index	9,536,222
*	Fidelity Management Trust Company	Small Cap Index	1,030,187
*	Fidelity Management Trust Company	Total International Index	3,471,883
*	Fidelity Management Trust Company	US Bond Index	3,526,184
*	Fidelity Management Trust Company	Value K	637,550
	Harding Loevner	Intermanational Equity Inst	967,059
	Janus Henderson	Enterprise N	2,124,630
	Janus Henderson	Venture I	2,091,045
	Putnam	Large Cap Value R6	3,489,024
	T. Rowe Price	Blue Chip Growth	14,635,813
			99,956,686
Self Directed Brokerage Accounts			
	Fidelity Brokerage Services LLC	Interest Bearing Cash and Certificates of Deposit	3,127,682
	Fidelity Brokerage Services LLC	Marketable Securities	818,255
	Fidelity Brokerage Services LLC	Mutual and Exchange Traded Funds	373,065
	Fidelity Brokerage Services LLC	U.S. Government Securities	134,071
			4,453,073
Plan Participants			
*	Participant notes receivable	Interest rates ranging from 3.25% to 8.50%, due at various dates through November 2033	1,111,074
			\$ 113,783,955

* Represents a party-in-interest

Note: Column (d) is not applicable and has been omitted from this schedule.