

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2018 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1987</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1987</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1987</u>					
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) <u>ROBERTSON-CECO II CORPORATION</u> <u>10943 N SAM HOUSTON PKWY W</u> <u>HOUSTON, TX 77064-5757</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>36-3479146</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>281-897-7788</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332300</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>36-3479146</u>	2c Plan Sponsor's telephone number <u>281-897-7788</u>	2d Business code (see instructions) <u>332300</u>	
2b Employer Identification Number (EIN) <u>36-3479146</u>					
2c Plan Sponsor's telephone number <u>281-897-7788</u>					
2d Business code (see instructions) <u>332300</u>					

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.	10/11/2019	KATY THEROUX
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2018)
v. 171027

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 1980
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 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	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> 6a(1) 112 6a(2) 99 6b 1021 6c 583 6d 1703 6e 229 6f 1932 6g 0 6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

1A 1I 3H

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
---	---

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☒ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☐ 0 **A** (Insurance Information)
- (4)** ☒ **C** (Service Provider Information)
- (5)** ☒ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2018 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

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

A Name of plan <u>ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ROBERTSON-CECO II CORPORATION</u>	D Employer Identification Number (EIN) <u>36-3479146</u>

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500
---	---

Part I	Basic Information
---------------	--------------------------

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2018</u>			
2 Assets:			
a Market value.....	2a	<u>32712603</u>	
b Actuarial value	2b	<u>31630590</u>	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>1215</u>	<u>27370048</u>	<u>27370048</u>
b For terminated vested participants	<u>653</u>	<u>5606456</u>	<u>5606456</u>
c For active participants	<u>112</u>	<u>1475287</u>	<u>1477017</u>
d Total	<u>1980</u>	<u>34451791</u>	<u>34453521</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	<u>5.50 %</u>	
6 Target normal cost	6	<u>822888</u>	

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

SIGN HERE		
<u>DEEP MANDAL</u>	Signature of actuary	<u>09/24/2019</u>
<u>AON CONSULTING, INC.</u>	Type or print name of actuary	Date
<u>9500 LAKESIDE BLVD WOODLANDS, TX 77381</u>	Firm name	<u>17-06613</u>
	Address of the firm	Most recent enrollment number
		<u>281-882-1000</u>
		Telephone number (including area code)

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

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>10.77</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		285
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.72</u> %		16
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		301
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	91.80%
15 Adjusted funding target attainment percentage	15	91.80%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	92.67%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2018	399071	0			
07/03/2018	399072	0			
10/11/2018	225130	0			
01/10/2019	3860	0			
Totals ▶			18(b)	1027133	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1001334

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21	Discount rate:			
a	Segment rates:	1st segment: 3.92%	2nd segment: 5.52%	3rd segment: 6.29%
		☐ N/A, full yield curve used		
b	Applicable month (enter code)	21b	4	
22	Weighted average retirement age	22	66	
23	Mortality table(s) (see instructions)	Prior regulation:	☐ Prescribed - combined	☒ Prescribed - separate
		Current regulation:	☐ Prescribed - combined	☐ Prescribed - separate
			☐ Substitute	☐ Substitute

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31	Target normal cost and excess assets (see instructions):		
a	Target normal cost (line 6)	31a	822888
b	Excess assets, if applicable, but not greater than line 31a	31b	0
32	Amortization installments:	Outstanding Balance	Installment
a	Net shortfall amortization installment	2822931	177690
b	Waiver amortization installment		0
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	1000578
	Carryover balance	Prefunding balance	Total balance
35	Balances elected for use to offset funding requirement	0	0
36	Additional cash requirement (line 34 minus line 35)	36	1000578
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1001334
38	Present value of excess contributions for current year (see instructions)		
a	Total (excess, if any, of line 37 over line 36)	38a	756
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40	Unpaid minimum required contributions for all years	40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41	If an election was made to use PRA 2010 funding relief for this plan:			
a	Schedule elected	☐ 2 plus 7 years	☐ 15 years	
b	Eligible plan year(s) for which the election in line 41a was made	☐ 2008	☐ 2009	☐ 2010
		☐ 2011		

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
		2018
		This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan ROBERTSON-CECO CORPORATION MASTER PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROBERTSON-CECO II CORPORATION	D Employer Identification Number (EIN) 36-3479146	

Part I	Service Provider Information (see instructions)
---------------	--

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

(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

(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

(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

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)

ALIGHT SOLUTIONS LLC

36-2235791

(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?
11 13 15	NONE	231322	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

NORTHERN TRUST COMPANY

36-1561860

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 25	NONE	83493	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

DIMEO SCHNEIDER & ASS LLC

36-4001764

(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 28	NONE	56627	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

MCCONNELL & JONES LLC

76-0488832

(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	NONE	27798	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

JB INVESTMENT MANAGEMENT LLC

61-1550321

(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 28	NONE	24134	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	MCCONNELL & JONES LLP	b EIN:	76-0488832
c Position:	ACCOUNTANT/AUDITOR		
d Address:	4828 LOOP CENTRAL DR SUITE 1000 HOUSTON, TX 77081	e Telephone:	713-968-1600

Explanation: COMPANY CHANGED AUDITORS AS PART OF RFP PROCESS.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2018</div> This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan <u>ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ROBERTSON-CECO II CORPORATION</u>	D Employer Identification Number (EIN) <u>36-3479146</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
--------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE EAFE INDEX FUND- LEND</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>		
c EIN-PN <u>45-6138589-017</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3216794</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE S&P 500 INDEX FUND- L</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>		
c EIN-PN <u>45-6138589-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4405722</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE RUSSELL2000 INDEX FUN</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>		
c EIN-PN <u>45-6138589-009</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1071481</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE SHORT TERM INVESTMENT</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>		
c EIN-PN <u>45-6138589-084</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1162434</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LONG DURATION CREDIT TRUST (US)</u>		
b Name of sponsor of entity listed in (a): <u>CAPITAL BANK AND TRUST COMPANY</u>		
c EIN-PN <u>95-6597294-293</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>13270400</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2018 This Form is Open to Public Inspection
For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan ROBERTSON-CECO CORPORATION MASTER PENSION PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROBERTSON-CECO II CORPORATION		D Employer Identification Number (EIN) 36-3479146

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	878290	3860
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	117155	2955
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)	6327133	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	3483235	0
(B) All other.....	1c(3)(B)	3645519	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	332239	244173
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	12318692	23126831
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	5633918	4902548
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	32736181	28280367

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	0	538
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	538

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	32736181	28279829
---	-----------	----------	----------

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)	1027133	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1027133
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	-44	
(B) U.S. Government securities	2b(1)(B)	161043	
(C) Corporate debt instruments	2b(1)(C)	165711	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		326710
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	16526	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	205614	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		222140
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	16269300	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	16930432	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-661132
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-104545	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-104545

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-476990
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-936458
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		-603142

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3015608	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		3015608
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	259120	
(2) Contract administrator fees.....	2i(2)	83493	
(3) Investment advisory and management fees.....	2i(3)	86874	
(4) Other	2i(4)	408115	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		837602
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3853210

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-4456352
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) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: **ACM LLP**

(2) EIN: **01-0724563**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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 If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☒ Yes ☐ No ☐ Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4152410. (See instructions.)

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 2018 This Form is Open to Public Inspection.
---	---	--

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

A Name of plan <u>ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROBERTSON-CECO II CORPORATION</u>	D Employer Identification Number (EIN) <u>36-3479146</u>

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	<u>0</u>
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): <u>36-3046063</u>		
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	<u>14</u>

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

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

Part III	Amendments
-----------------	-------------------

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

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

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

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

Schedule R (Form 5500) 2018
v. 171027

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (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 participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year

b The plan year immediately preceding the current plan year

c The second preceding plan year

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

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: 51.9% Investment-Grade Debt: 42.4% High-Yield Debt: 0.0% Real Estate: 0.0% Other: 5.7%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☒ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☒ Modified duration ☐ Other (specify):



Robertson-Ceco Corporation Master Pension Plan

Financial Statements and Supplemental
Schedules

As of and for the Years Ended December 31,
2018 and 2017



Robertson-Ceco Corporation Master Pension Plan

Contents

Independent Auditor's Report	1
Financial Statements:	
Statements of Net Assets Available for Benefits - As of December 31, 2018 and 2017	3
Statements of Changes in Net Assets Available for Benefits - For the Years Ended December 31, 2018 and 2017	4
Notes to Financial Statements	5
Supplemental Schedules:	
Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2018	14
Form 5500, Schedule H, Part IV, Line 4i - Schedule of Assets (Acquired and Disposed of within the Plan Year) for the Year Ended December 31, 2018	15
Form 5500, Schedule H, Part IV, Line 4j - Schedule of Reportable Transactions for the Year Ended December 31, 2018	16



Independent Auditor's Report

To the RCC Pension Plan Investment Committee
Robertson-Ceco Corporation Master Pension Plan
Houston, TX

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Robertson-Ceco Corporation Master Pension Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2018, and 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's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by The Northern Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the 2018 financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2018, that the information provided to the plan administrator by the trustee is complete and accurate.



Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2018 financial statements. Accordingly, we do not express an opinion on the 2018 financial statements.

Other Matter- Supplemental Schedules

The supplemental schedules of Assets (Held at End of Year) as of December 31, 2018 and Assets (Acquired and Disposed of Within the Plan Year) and Reportable Transactions for the year ended December 31, 2018 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Other Matter – 2017 Financial Statements

The financial statements of the Plan as of and for the year ended December 31, 2017, were audited by predecessor auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed the predecessor auditors not to perform and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report dated October 11, 2018, indicated that (a) because of the significance of the information they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for any audit opinion and accordingly, they did not express an opinion on the financial statements (b) the form and content of the information included in the financial statements other than that derived from information certified by the trustee were presented in compliance with the Department of Labor's and Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Form and Content in Compliance With DOL Rules and Regulations - 2018

The form and content of the information included in the 2018 financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

ACM LLP

Denver, Colorado
October 8, 2019

Robertson-Ceco Corporation Master Pension Plan

Statements of Net Assets Available for Benefits

<i>As of December 31,</i>	2018	2017
Assets:		
Investments, at fair value	\$ 28,273,552	\$ 31,740,736
Receivables:		
Pending trade receivables	2,955	117,155
Employer contributions	3,860	878,290
Total receivables	6,815	995,445
Total assets	28,280,367	32,736,181
Liabilities:		
Pending trade payables	(538)	-
Total liabilities	(538)	-
Net assets available for benefits	\$ 28,279,829	\$ 32,736,181

See accompanying independent auditor's report and notes to financial statements.

Robertson-Ceco Corporation Master Pension Plan

Statements of Changes in Net Assets Available for Benefits

<i>For the Years Ended December 31,</i>	2018	2017
Additions to (deductions from) net assets attributed to:		
Investment income (loss):		
Net (depreciation)/appreciation in fair value of investments	\$ (2,215,532)	\$ 2,573,765
Interest and dividends	585,257	652,839
Net investment (loss) income	(1,630,275)	3,226,604
Employer contributions	1,027,133	1,689,860
Benefits paid to participants	(3,015,608)	(2,924,006)
Administrative expenses	(837,602)	(823,112)
Total deductions	(3,853,210)	(3,747,118)
Net (decrease)/increase in net assets available for benefits	(4,456,352)	1,169,346
Net assets available for benefits, beginning of year	32,736,181	31,566,835
Net assets available for benefits, end of year	\$ 28,279,829	\$ 32,736,181

See accompanying independent auditor's report and notes to financial statements.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

1. DESCRIPTION OF THE PLAN

The following description of the Robertson-Ceco Corporation Master Pension Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan Document and its underlying appendixes for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan sponsored by Robertson-Ceco II Corporation (the "Company") covering all employee categories of the Company as described in the Plan Document. Robertson-Ceco II Corporation is a subsidiary of NCI Building Systems, Inc. ("NCI"). As of December 31, 1996, all benefit accruals under the Plan were frozen. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Trustee and Administration of the Plan

The trustee of the Plan is The Northern Trust Company ("Trustee"). Under the terms of the trust agreement, the Trustee administers the trust fund on behalf of the Plan. The administrator of the Plan is the Company. The Trustee holds all assets of the Plan in accordance with the Directed Retirement Trust Agreement with the Company. The RCC Pension Plan Investment Committee ("Investment Committee"), along with their investment advisor, determines the appropriateness of the Plan's offerings and monitors investment performance.

Eligibility

Each employee, as described above, was eligible to enter the Plan upon meeting the eligibility requirements as specified in each of the individual underlying appendixes. All benefit formulas in the Plan are closed: therefore, there were no newly eligible participants since the freeze date of December 31, 1996.

Pension Benefits and Vesting

Under the terms of the agreement with the Company, participants are eligible for monthly benefit payments upon reaching age 65 in an amount actuarially determined based on years of service as defined in the Plan Document. The benefits of all participants in the Plan are fully vested. The Plan permits benefit payments in the form of either an annuity or a lump sum (under certain provisions of the Plan) and permits early retirement at age 55 (provided the participant has completed the number of years of service applicable to the particular early retirement benefit). Death, disability retirement benefits and deferred vested benefits are also outlined in the Plan Document.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting principles generally accepted in the United States of America (“GAAP”).

Use of Estimates

The preparation of financial statements in accordance with GAAP requires plan management to make estimates and assumptions that affect the accompanying reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates and such differences could be material.

Investment Valuation and Income Recognition

The Plan’s investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6, *Fair Value Measurements and Disclosures*, for a discussion of fair value measurements.

Interest and dividend income (including capital gain distributions) is recorded when earned or on the ex-dividend date, respectively. Net appreciation (depreciation) in the fair value of investments represents the realized and unrealized gains and losses on the investments. Purchases and sales are recorded on a trade-date basis.

Contributions

Contributions to the Plan are recorded in the period that the Plan’s actuary determines they relate to except that a contribution receivable is recorded to the extent that amounts due are pursuant to formal commitments as well as legal or contractual requirements in existence at the end of the Plan year.

Administrative Expenses

The Plan’s operating, investment, and administrative expenses are generally paid as provided for in the Plan Document. Expenses for trustee, investment management, actuarial, and auditing services are paid through the Plan. Other administrative functions are performed by employees of the Company or its subsidiaries at no cost to the Plan. All other costs not paid by the Plan are paid by the Company and are excluded from these financial statements.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

3. FUNDING POLICY

The Company's policy is to make contributions to meet the minimum funding requirements as specified by ERISA and determined under Internal Revenue Code ("IRC") section 430(a). The minimum contribution is determined as of the beginning of the plan year. The Plan has currently met all minimum funding requirements. For the years ended December 31, 2018 and 2017 the Plan made contributions of \$1,027,133 and \$1,689,860, respectively.

4. ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to service rendered by employees prior to the freeze date. Accumulated plan benefits include benefits expected to be paid to employees or their beneficiaries upon retirement, death, disability, or termination. Benefits payable under all circumstances noted above are included in the computation of the actuarial present value of accumulated plan benefits to the extent they are deemed attributable to employee service rendered to the freeze date.

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

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2018 and 2017. Had the valuations been performed as of December 31, there would be no material differences.

The significant assumptions used in the actuarial valuation as of December 31, 2017 are as follows:

Mortality	2018 static mortality table for annuitants and non-annuitants per section 1.430(h)(3)-1(e)
Form of payment	Single life annuity for hourly employees and a lump sum for salaried employees
Retirement age	Between 62-70 for active participants and 62 for terminated vested participants
Discount rate	6.25%

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

The actuarial present value of accumulated plan benefits as determined by the actuary as of December 31, 2017 is as follows:

Vested benefits:	
Participants currently receiving benefits	\$ 23,368,442
Other vested benefits	10,296,701
Total vested benefits	33,665,143
Nonvested benefits	2,943
Total actuarial present value of accumulated plan benefits	\$ 33,668,086

The changes in the actuarial present value of the Plan's accumulated plan benefits for the year ended December 31, 2017 are as follows:

Actuarial present value of accumulated plan benefits – December 31, 2016	\$ 34,228,886
Increase (decrease) during the year attributed to:	
Interest accumulation	1,967,291
Benefits paid	(2,924,006)
Assumption changes (a)	767,511
Other changes (b)	(371,596)
Net decrease	(560,800)
Actuarial present value of accumulated plan benefits – December 31, 2017	\$ 33,668,086

- (a) Assumption changes represent the change in the discount rate from 6.00% to 6.25% and a change in the mortality assumption from the 2017 static mortality table for annuitants and non-annuitants to the 2018 static mortality table for annuitants and non-annuitants.
- (b) Consists primarily of the increase due to ongoing benefit accruals, if any, and those items of plan experience that are not associated with plan asset performance.

5. INFORMATION CERTIFIED BY THE TRUSTEE

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election and as requested by the Plan Administrator, the following information has been certified by the Trustee, and was not subjected to any auditing procedures performed by the Plan's independent auditors, except for comparing such information to the related investment information included in the financial statements and supplemental schedules:

- Investments, at fair value and pending trade receivables and payables as shown in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2018 and 2017;

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

- Net (depreciation) appreciation in fair value of investments and interest and dividend income from investments, as shown in the accompanying Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2018 and 2017;
- Investment information included in Notes to Financial Statements;
- Investment information included in the accompanying supplemental schedules as of and for the year ended December 31, 2018.

6. FAIR VALUE MEASUREMENTS AND DISCLOSURES

Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels. Level 1 inputs are the highest priority and consist of unadjusted quoted prices in active markets the Plan has the ability to access for identical assets and liabilities. Level 2 inputs are inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly (quoted prices in active markets for similar assets and liabilities, quoted prices for identical or similar instruments in markets that are not active and model-derived valuations whose inputs are observable or whose significant value drivers are observable). Level 3 inputs are the lowest priority and are unobservable and significant to the fair value measurement of an asset or liability.

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 used maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for investments measured at fair value. There were no changes in the methodologies used at December 31, 2018 and 2017:

Government securities: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate stock: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual funds: Valued at the quoted market price which represent the net asset value (“NAV”) of shares held by the Plan at year-end. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/collective trust (CCT): Valued at NAV based on quoted market values as determined by the issuer. The NAV is used as a practical expedient to estimate the fair value and 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 NAV.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

Corporate bonds: Certain corporate bonds are valued at the closing price reported in the active market in which the bond is traded. Other corporate bonds are valued based on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but also adjustments for certain risks that may not be observable, such as credit and liquidity risks.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 tables sets forth by level, within the fair value hierarchy, the Plan's investments, at fair value as of December 31, 2018 and 2017:

<i>As of December 31, 2018</i>	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 4,902,548	\$ -	\$ -	\$ 4,902,548
Corporate stock- common	244,173	-	-	244,173
Total assets in the fair value hierarchy	\$ 5,146,721	\$ -	\$ -	\$ 5,146,721
Investments measured at net asset value ⁽¹⁾				23,126,831
Total investments at fair value				\$ 28,273,552

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

<i>As of December 31, 2017</i>	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 5,633,918	\$ -	\$ -	\$ 5,633,918
Government securities	6,327,133	-	-	6,327,133
Corporate stock- common	332,239	-	-	332,239
Corporate bonds	7,128,754	-	-	7,128,754
Total assets in the fair value hierarchy	\$ 19,422,044	\$ -	\$ -	\$ 19,422,044
Investments measured at net asset value ⁽¹⁾				12,318,692
Total investments at fair value				\$ 31,740,736

- (1) In accordance with Subtopic 820-10, certain investments that were measured at NAV value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

The availability of observable market data is monitored to assess the appropriate classification of financial statements within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. For the years ended December 31, 2018 and 2017, there were no transfers between Levels 1, 2, or 3.

Fair Value of Investments that Calculate Net Asset Value as a Practical Expedient

The following tables summarize investments measured at fair value based on NAV per share held in the Trust as of December 31, 2018 and 2017:

As of December 31, 2018

Instrument	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common/collective trusts	\$ 23,126,831	None	Daily	1 day

As of December 31, 2017

Instrument	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common/collective trusts	\$ 12,318,692	None	Daily	1 day

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

7. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right, under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event the Plan is terminated, the assets of the Plan will be allocated to Plan participants and beneficiaries in accordance with applicable provisions of ERISA and the Plan Document. Should unfunded vested benefits exist, such benefits will be provided up to specified limitations as described in ERISA and by the PBGC.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated plan benefit obligations and may also depend on the financial condition of the plan sponsor and the level of benefits guaranteed by the PBGC.

Additional information regarding the priority of participants' claims to the assets of the Plan upon termination and benefits guaranteed by the Pension Benefit Guaranty Corporation ("PBGC") is available from the Plan Administrator.

8. INCOME TAX STATUS

The Plan was amended and restated effective January 1, 2017 and the IRS has determined and informed the Company by a letter dated November 9, 2017, that the Plan is designed in accordance with applicable sections of the IRC. The Plan Administrator and the Company believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, they believe that the Plan is qualified and the related trust is tax exempt, thus, no provision for income taxes is included in the accompanying financial statements.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded as of December 31, 2018 and 2017, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no IRS audits for any tax periods in progress.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

9. CONCENTRATIONS, RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities, in general, are subject to various risks, such as interest rate, credit and overall market volatility risk. Additionally, the value, liquidity and related income of the investment securities are sensitive to changes in the economic conditions and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of such investment securities, it is possible that changes in the value of investment securities could occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits and the funded status of the Plan. At December 31, 2018 and 2017 there were three and two investments, respectively, which individually represented more than 10% of investments held.

Plan contributions are determined and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is possible that changes in these estimates and assumptions in the near term could impact the amounts reported in the financial statements and accompanying notes and could be material to the Plan's financial statements.

10. RELATED PARTY AND EXEMPT PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are units of funds managed by The Northern Trust Company, the Trustee. The Trustee also provided trustee and other administrative services to the Plan during the plan year. Certain expenses related to audit, custody, asset management and actuarial services are paid from Plan assets. These transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

11. SUBSEQUENT EVENTS

The Plan Administrator has evaluated subsequent events through October 8, 2019, which is the date the financial statements were available to be issued. No events or transactions discovered during this evaluation require recognition or disclosure in the financial statements, other than noted below.

Effective May 23, 2019, the NCI changed its name from NCI Building Systems, Inc. to Cornerstone Building Brands, Inc.

During 2019, NCI decided to combine all committees into one committee that covers all benefit plans of NCI, Cornerstone Building Brands Benefits Committee. Upon combining all committees, the Cornerstone Building Brands Benefits Committee became responsible for determining the appropriateness of the Plan's investment offerings and monitoring investment performance.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

**Schedule SB, Line 26—Schedule of Active Participant Data
As of January 1, 2018**

**Robertson-Ceco II Corporation
Robertson-Ceco Corporation Master Pension Plan
Active Employees**

EIN: 36-3479146 PN: 001

Number of Participants and Average Cash Balance Account

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44										
45-49						4	6	2		
50-54						4	9	8		
55-59						2	7	7	5	
60-64						5	7	8	6	17
65-69							1	4	2	7
70+										1

N-112

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four month lookback (as of September 2017), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under the Highway and Transportation Act of 2014.
1st segment rate	3.92%
2nd segment rate	5.52%
3rd segment rate	6.29%
Cash Balance Interest Crediting Rate	4.00%
Lump Sum Conversion Interest Rates	Same as funding interest rates above.
Mortality Rates	
Healthy and Disabled	2018 static mortality table for annuitants and non-annuitants per section 1.430(h)(3)-1(e), using the regulations in effect prior to 2018, as allowed by IRS Notice 2017-60.
Lump Sum	2018 plan year 417(e)(3) mortality table
Retirement rates	See Table 1
Withdrawal rates	See Table 2
Disability rates	See Table 3
Surviving spouse benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$220,000 and the 401(a)(17) compensation limit of \$275,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in</p>

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

excess of the third segment rate under IRC section
430(h)(2)(C)(iii).

Expected Return on Assets
2017 Plan Year

6.00%

2018 Plan Year

6.00%

Trust Expenses Included in Target Normal
Cost

\$822,888

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2018

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Table 1

Salaried Employees Annual Rates of Retirement

Age	Rate
62	10%
63	5%
64	15%
65	25%
66	25%
67	30%
68	50%
69	50%
70+	100%

Schedule SB Attachment (Form 5500)—2018 Plan Year
 Robertson-Ceco Corporation Master Pension Plan
 EIN: 36-3479146 PN: 001

Table 2

Salaried and Hourly I-IV Employees Annual Rates of Withdrawal

Age	Rate	Age	Rate
15	7.520%	45	2.200%
16	7.520%	46	2.094%
17	7.520%	47	1.988%
18	7.520%	48	1.882%
19	7.520%	49	1.776%
20	7.520%	50	1.670%
21	7.520%	51	1.608%
22	7.520%	52	1.546%
23	7.520%	53	1.484%
24	7.520%	54	1.422%
25	7.520%	55	1.360%
26	7.520%	56+	0.000%
27	7.520%		
28	7.520%		
29	7.520%		
30	7.520%		
31	7.236%		
32	6.952%		
33	6.668%		
34	6.384%		
35	6.100%		
36	5.508%		
37	4.916%		
38	4.324%		
39	3.732%		
40	3.140%		
41	2.952%		
42	2.764%		
43	2.576%		
44	2.388%		

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Table 3

Salaried and Hourly I-IV Employees Probability of Disability

Age	Rate	Age	Rate
15	0.030%	45	0.090%
16	0.030%	46	0.112%
17	0.030%	47	0.134%
18	0.030%	48	0.156%
19	0.030%	49	0.178%
20	0.030%	50	0.200%
21	0.030%	51	0.244%
22	0.030%	52	0.288%
23	0.030%	53	0.332%
24	0.030%	54	0.376%
25	0.030%	55	0.420%
26	0.030%	56	0.530%
27	0.030%	57	0.640%
28	0.030%	58	0.750%
29	0.030%	59	0.860%
30	0.030%	60	0.970%
31	0.030%	61+	0.000%
32	0.030%		
33	0.030%		
34	0.030%		
35	0.030%		
36	0.032%		
37	0.034%		
38	0.036%		
39	0.038%		
40	0.040%		
41	0.050%		
42	0.060%		
43	0.070%		
44	0.080%		

Robertson-Ceco Corporation Master Pension Plan

Form 5500, Schedule H, Part IV, Line 4j – Schedule of Reportable Transactions – For the Year Ended December 31, 2018

EIN: 36-3479146
Plan Number: 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of the Party Involved	Description of Asset	Purchase Price	# of Transactions	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date Net Gain (Loss)
<i>Single transactions in excess of 5% of Plan Assets</i>						
CF CAPITAL GROUP LONG DURATION CREDIT TRUST (US)	Common/ collective trust	\$ 13,000,000	1	\$ -	\$ 13,000,000	\$ 13,000,000 \$ -
* NT COLTV SHORT TERM INVT	Common/ collective trust	12,833,300	1	-	12,833,300	12,833,300 -
* NT COLTV SHORT TERM INVT	Common/ collective trust	12,233,081	1	-	12,233,081	12,233,081 -
* NT COLTV SHORT TERM INVT	Common/ collective trust	-	1	13,265,139	13,265,139	13,265,139 -
* NT COLTV SHORT TERM INVT	Common/ collective trust	-	1	12,999,867	12,999,867	12,999,867 -
<i>Series of transactions in excess of 5% of Plan Assets</i>						
* NT COLTV SHORT TERM INVT	Common/ collective trust	\$ 33,693,875	142	\$ -	\$ 33,693,875	\$ 33,693,875 \$ -
* NT COLTV SHORT TERM INVT	Common/ collective trust	-	53	33,781,795	33,781,795	33,781,795 -

See accompanying independent auditor's report and notes to financial statements.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2018 This Form is Open to Public Inspection
---	--	---

For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</u>			
▶ Round off amounts to nearest dollar.			
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.			
A Name of plan ROBERTSON-CECO CORPORATION MASTER PENSION PLAN	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">B Three-digit plan number (PN) ▶</td> <td style="width:30%; text-align: center;">001</td> </tr> </table>	B Three-digit plan number (PN) ▶	001
B Three-digit plan number (PN) ▶	001		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ROBERTSON-CECO II CORPORATION	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>D Employer Identification Number (EIN) 36-3479146</td> </tr> </table>	D Employer Identification Number (EIN) 36-3479146	
D Employer Identification Number (EIN) 36-3479146			
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500			

Part I	Basic Information		
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2018</u>		
2	Assets:		
	a Market value.....	2a	32,712,603
	b Actuarial value.....	2b	31,630,590
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	1,215	27,370,048
	b For terminated vested participants	653	5,606,456
	c For active participants	112	1,475,287
	d Total	1,980	34,451,791
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate.....	5	5.50%
6	Target normal cost	6	822,888

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

SIGN HERE	 Signature of actuary	<u>09/24/2019</u> Date <u>1706613</u> Most recent enrollment number <u>281-882-1000</u> Telephone number (including area code)
DEEP MANDAL Type or print name of actuary AON CONSULTING, INC. Firm name 9500 LAKESIDE BLVD WOODLANDS TX 77381 Address of the firm		

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

Part II	Beginning of Year Carryover and Prefunding Balances
----------------	--

Part IV		Beginning of Year Carryover and Remaining Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8).....	0	0
10	Interest on line 9 using prior year's actual return of <u>10.77%</u>	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year).....		285
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.72%</u>		16
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		301
d	Portion of (c) to be added to prefunding balance.....		0
12	Other reductions in balances due to elections or deemed elections	0	
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	91.80%
15	Adjusted funding target attainment percentage.....	15	91.80%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	92.67%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2018	399,071	0			
07/03/2018	399,072	0			
10/11/2018	225,130	0			
01/10/2019	3,860	0			

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	1,001,334

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				☐ N/A, full yield curve used
a Segment rates:	1st segment: 3.92 %	2nd segment: 5.52 %	3rd segment: 6.29 %	
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 66
23 Mortality table(s) (see instructions)	Prior regulation:	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute
	Current regulation:	☐ Prescribed - combined	☐ Prescribed - separate	☐ Substitute

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			31a	822,888
a Target normal cost (line 6)			31b	0
b Excess assets, if applicable, but not greater than line 31a				
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	2,822,931		177,690	
b Waiver amortization installment			0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....			34	1,000,578
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	0		0	
36 Additional cash requirement (line 34 minus line 35)			36	1,000,578
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37	1,001,334
38 Present value of excess contributions for current year (see instructions)			38a	756
a Total (excess, if any, of line 37 over line 36)			38b	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances			39	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			40	0
40 Unpaid minimum required contributions for all years				

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:		
a Schedule elected	☐ 2 plus 7 years	☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008	☐ 2009 ☐ 2010 ☐ 2011

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2018

Date	Amount	Days to Discount to 1/1/2018 at 5.50%	Interest Adjusted Contribution
April 12, 2018	\$ 399,071	101	\$ 393,202
July 3, 2018	399,072	183	388,502
October 11, 2018	225,130	283	215,976
January 10, 2019	3,860	374	3,654
Total	1,027,133		1,001,334

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 22—Description of Weighted Average Retirement Age

(a)	(b)	(c)	(d)	(e)
Age	Retirement Percentage Assumption	Fraction of Those Attaining Earliest Retirement Age Still Not Retired at Beginning of Year	Fraction of Original Group Retiring at Age Shown	(a) × (d)
61	0%	1.0000	0.0000	0.0000
62	10%	1.0000	0.1000	6.2000
63	5%	0.9000	0.0450	2.8400
64	15%	0.8550	0.1283	8.2100
65	25%	0.7268	0.1817	11.8100
66	25%	0.5451	0.1363	8.9900
67	30%	0.4088	0.1226	8.2200
68	50%	0.2862	0.1431	9.7300
69	50%	0.1431	0.0715	4.9400
70	100%	0.0715	0.0715	5.0100
71	100%	0.0000	0.0000	0.0000

Weighted Average Retirement Age, Sum of Column (e):

65.95

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

**Schedule SB, Line 26—Schedule of Active Participant Data
As of January 1, 2018**

**Robertson-Ceco II Corporation
Robertson-Ceco Corporation Master Pension Plan
Active Employees**

EIN: 36-3479146 PN: 001

Number of Participants and Average Cash Balance Account

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44										
45-49						4	6	2		
50-54						4	9	8		
55-59						2	7	7	5	
60-64						5	7	8	6	17
65-69							1	4	2	7
70+										1

N-112

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ (582,890)	January 1, 2012	1	\$ (582,890)
Shortfall	\$ 515,756	January 1, 2013	2	\$ 262,835
Shortfall	\$ (6,785)	January 1, 2014	3	\$ (2,349)
Shortfall	\$ (582,471)	January 1, 2015	4	\$ (154,121)
Shortfall	\$ 991,318	January 1, 2016	5	\$ 213,796
Shortfall	\$ 1,564,370	January 1, 2017	6	\$ 289,636
Shortfall	\$ 923,633	January 1, 2018	7	\$ 150,783

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

Contributions

The company will pay to the Trustee such sums of money as the enrolled actuary shall certify as the amounts necessary to provide the retirement income benefits specified by the plan and to meet the minimum required contribution within the meaning of IRC section 430. The company may also provide, from time to time, additional sums of money to the Trustee as deemed appropriate.

Employee contributions are neither required nor permitted under the plan.

Expenses

All expenses incurred in connection with the administration of the plan and the trust are paid by the fund to the extent they are not paid by the company.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions—Ceco Salaried Employees

Effective Date	The restated effective date of the plan was June 1, 1992. The most recent amendment was effective April 15, 2009.
Plan Freeze Covered Employee	All benefit accruals ceased effective January 1, 1995. All employees working in a clerical capacity and compensated on a salary basis not covered by another qualified plan or collective bargaining agreement are eligible upon completion of one year of service and attainment of age 21. Participation was frozen at January 1, 1995.
Definitions	
Accrued Benefit	The monthly normal retirement benefit is equal to participant's Account Balance, projected to age 65 at 5% interest, divided by 120.
Account Balance	A hypothetical account balance is maintained for each participant. Each year it is credited with interest at the average 91-day Treasury Bill rate during the prior year plus 1%, and (for plan years prior to 1995) a contribution equal to 4% of pay plus 4% of pay in excess of the Social Security Taxable Wage Base.
Normal Retirement	
Eligibility	Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.
Benefit Amount	The benefit is the participant's Account Balance or Accrued Benefit on the retired participant's normal retirement date.
Early Retirement	
Eligibility	Participants are eligible for the early retirement benefit if they retire after attaining age 55 with at least 5 years of service.
Benefit Amount	The benefit is the participant's Account Balance at retirement date, or Accrued Benefit reduced 5% for each year retirement precedes age 65. Payments will commence on the participant's early retirement date.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Deferred Retirement

Eligibility	Participants who retire after age 65 with at least 5 years of service.
Benefit Amount	The benefit is the Account Balance or Accrued Benefit calculated as of the participant's retirement date. Payments will commence on the retired participant's deferred retirement date.

Vested Termination

Eligibility	Termination other than by retirement, death or disability with generally 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible.
Benefit Amount	The benefit is the account balance at the date of termination, or Accrued Benefit, payable at normal retirement date. A participant may receive his or her account balance with interest two years after he or she terminates.

Disability Retirement

Eligibility	Participants with 5 or more years of service and permanent and total disability.
Benefit Amount	The benefit is the participant's Account Balance at disability date, or Accrued Benefit. Payments will commence on the participant's disability date.

Preretirement Death Benefit

Eligibility	Beneficiary of a participant with 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible.
Benefit Amount	The monthly benefit the spouse will receive is equal to 50% of the reduced amount the participant would have received had he or she terminated (if active) on the date of death, survived to age 55 (if less than 55), and began receiving his or her benefit as a 50% joint and survivor annuity. Spouse may elect to receive account balance in lieu of a monthly benefit. The benefit is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death. If there is no spouse, the Account Balance will be paid in a lump sum to the beneficiary.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Normal Form of Payment

Life annuity commencing on the participant's retirement date.

Optional Form of Payment

Joint and 50% joint and survivor annuity (for married participants) and a lump sum.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions—Ceco Hourly I-IV Employees

Effective Date	The effective date of the plan is January 1, 1986. The most recent amendment was effective June 1, 1992.
Plan Freeze	All benefit accruals ceased effective March 31, 1996 for all locations except Lockeford, which ceased benefit accruals effective January 1, 1997.
Covered Employee	Any employee regularly employed by the Employer and who is a member of a group designated by the Employer as participating is covered under the plan.
Definitions	
Accrued Benefit	Normal retirement benefit calculated using credited service earned prior to the earlier of the freeze date and the actual termination date.
Normal Retirement	
Eligibility	Participants who have attained age 65 with 5 years of service are eligible for normal retirement.
Benefit Amount	The benefit equals the standard benefit rate times years of credited service in accordance with the schedule in the plan document. Payments will commence on the retired participant's normal retirement date.
Early Retirement	
Eligibility	Participants who have attained age 60 with 5 or more years of service.
Benefit Amount	The benefit equals the accrued benefit reduced by 1/180 per month for each month by which early retirement precedes age 65. Payments commence on the participant's early retirement date.
Deferred Retirement	
Eligibility	Participants who retire after age 65 with at least 5 years of service.
Benefit Amount	The benefit is calculated as of the participant's retirement date. Payments will commence on the retired participant's deferred retirement date.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Vested Termination

Eligibility Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.

Benefit Amount The benefit shall be the accrued benefit at the date of termination. Payments shall be deferred until normal retirement date. A participant who has completed 5 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55, in which case the benefit payable is reduced 1/150 per month for each month by which commencement of benefits precedes age 65.

Disability Benefit

Eligibility Participants with 5 years of service who become permanently and totally disabled.

Benefit Amount The benefit is equal to normal retirement benefit, based on service to date of disability. It is payable on the date of disability without reduction for early commencement.

Preretirement Death Benefit

Eligibility Payable to the surviving spouse if participant dies after completing 5 years of service.

Benefit Amount A lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). It is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.

Normal Form of Payment

Life annuity commencing on the participant's retirement date.

Optional Form of Payment

Optional forms are available on an actuarially equivalent basis.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions—Cupples Hourly Employees

Effective Date	Restated August 4, 1981. The most recent amendment was effective June 1, 1992.
Covered Employee	Hourly rated employees covered by the agreement with the United Steelworkers of America and the International Association of Machinists and Aerospace Workers at the Cupples Products Division who were accruing service are participants. There are no active participants covered by this plan.
Definitions	
Accrued Benefit	Normal retirement benefit is calculated using credited service at the actual termination date. The benefit equals the standard benefit rate times years of credited service in accordance with the schedule in Appendix 11 of the plan document.
Normal Retirement	N/A
Early Retirement	N/A
Deferred Retirement	N/A
Disability Benefit	N/A
Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	The benefit shall be the accrued benefit at the date of termination. Payments shall be deferred until normal retirement date. A participant who has completed 10 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55 (early retirement date). In this case the benefit payable is reduced by 7/12 of 1% for each of the first 60 months by which early retirement precedes age 65, and 4/12 of 1% for each month by which early retirement precedes age 60. Payments commence on the participant's early retirement date.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Preretirement Death Benefit

Eligibility

Payable to the surviving spouse if participant dies after completing 5 years of service.

Benefit Amount

A lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). It is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.

Normal Form of Payment

Monthly annuity for life commencing on the participant's retirement date.

For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.

Optional Form of Payment

Single life annuity (for married participants) and 50% and 100% joint and survivor annuities.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions—Ambridge Employees

Effective Date	The original effective date of the plan is July 31, 1980. The most recent amendment was effective June 1, 1992.
Covered Employee	Employees of the Ambridge Division of Robertson-Ceco Corporation who were covered by the agreement with the United Steelworkers of America and The Company who were accruing service are participants. There are no active participants covered by this plan.
Definitions	
Accrued Benefit	Normal retirement benefit is calculated as described in Appendix 17 of the plan document.
Normal Retirement	N/A
Early Retirement	N/A
Deferred Retirement	N/A
Disability Benefit	N/A
Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	A participant may elect to have benefits commence at age 65, or receive the actuarial equivalent beginning at age 62. A participant who has reached age 45 and completed 15 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 60, in which case the benefit payable is actuarially reduced from age 62.
Preretirement Death Benefit	
Eligibility	Payable to the surviving spouse if participant dies after completing 5 years of service and has not elected to waive death benefit coverage.
Benefit Amount	Lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). The benefit is payable at the earliest date that the participant would have become eligible for early retirement.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Normal Form of Payment

Monthly annuity for life commencing on the participant's retirement date.

For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.

Optional Form of Payment

Single life annuity (for married participants) and 50% and 100% joint and survivor annuities.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions—Connersville Employees

Effective Date	The original effective date of the plan is January 1, 1980. The most recent amendment was effective June 1, 1992.
Covered Employee	Hourly rated employees of the Company's Connersville Division covered by the agreement between the Company and Local Union No. 519, Sheet Metal Workers International Association, who were accruing service are participants. There are no active participants covered by this plan.
Definitions	
Accrued Benefit	Normal retirement benefit is calculated using credited service at the actual termination date. The benefit equals the standard benefit rate times years of credited service in accordance with the Schedule in Appendix 16 of the plan document.
Normal Retirement	N/A
Early Retirement	N/A
Deferred Retirement	N/A
Disability Benefit	N/A
Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	Benefit payments are deferred until normal retirement date. A participant who has completed 10 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55, in which case the benefit payable is reduced by 1/2% per month and fraction thereof for any fraction of a month by which the commencement of payments precedes age 65.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Preretirement Death Benefit

Eligibility

Payable to the surviving spouse if participant dies after completing 5 years of service.

Benefit Amount

Lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). The benefit is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.

Normal Form of Payment

Monthly annuity for life commencing on the participant's retirement date.

For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.

Optional Form of Payment

Single life annuity (for married participants) and a joint and 50% survivor annuity.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions—Discontinued Entities

Former Plans

The following former plans were merged into the master plan and currently contain no active participants:

Air Systems	Plant closed.
Ambridge Guards	Sold to UDI January 31, 1992.
Cupples	Sold December 1994.
Electrical Systems	Sold to UDI January 31, 1992.
Non-Exempt	Sold to UDI January 31, 1992.
Resolite	Sold to UDI January 31, 1992.
Stockton	Plant closed in 1991.
Star Cedartown	Plant closed January 31, 1992.
Star Homer City	Plant closed January 31, 1992.
Star Oklahoma	Plant closed January, 1990.
Ceco Hourly I	
Door locations only	Sold to UDI Plant closed January 31, 1992.
Ceco Hourly II	
Door locations only	Sold to UDI Plant closed January 31, 1992.

Normal Retirement

N/A

Early Retirement

N/A

Deferred Retirement

N/A

Vested Termination

Eligibility

Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.

Benefit Amount

Benefit payments are deferred until normal retirement date. Depending on the former entity, benefits may commence at an earlier date and may be actuarially reduced for early commencement.

Preretirement Death Benefit

Eligibility

Payable to the surviving spouse of a participant. Service requirements depend on former entity.

Benefit Amount

Lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of 50% joint and survivor option). It is payable at the earliest date the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four month lookback (as of September 2017), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under the Highway and Transportation Act of 2014.
1st segment rate	3.92%
2nd segment rate	5.52%
3rd segment rate	6.29%
Cash Balance Interest Crediting Rate	4.00%
Lump Sum Conversion Interest Rates	Same as funding interest rates above.
Mortality Rates	
Healthy and Disabled	2018 static mortality table for annuitants and non-annuitants per section 1.430(h)(3)-1(e), using the regulations in effect prior to 2018, as allowed by IRS Notice 2017-60.
Lump Sum	2018 plan year 417(e)(3) mortality table
Retirement rates	See Table 1
Withdrawal rates	See Table 2
Disability rates	See Table 3
Surviving spouse benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$220,000 and the 401(a)(17) compensation limit of \$275,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in</p>

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

excess of the third segment rate under IRC section
430(h)(2)(C)(iii).

Expected Return on Assets
2017 Plan Year

6.00%

2018 Plan Year

6.00%

Trust Expenses Included in Target Normal
Cost

\$822,888

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2018

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Table 1

Salaried Employees Annual Rates of Retirement

Age	Rate
62	10%
63	5%
64	15%
65	25%
66	25%
67	30%
68	50%
69	50%
70+	100%

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Table 2

Salaried and Hourly I-IV Employees Annual Rates of Withdrawal

Age	Rate	Age	Rate
15	7.520%	45	2.200%
16	7.520%	46	2.094%
17	7.520%	47	1.988%
18	7.520%	48	1.882%
19	7.520%	49	1.776%
20	7.520%	50	1.670%
21	7.520%	51	1.608%
22	7.520%	52	1.546%
23	7.520%	53	1.484%
24	7.520%	54	1.422%
25	7.520%	55	1.360%
26	7.520%	56+	0.000%
27	7.520%		
28	7.520%		
29	7.520%		
30	7.520%		
31	7.236%		
32	6.952%		
33	6.668%		
34	6.384%		
35	6.100%		
36	5.508%		
37	4.916%		
38	4.324%		
39	3.732%		
40	3.140%		
41	2.952%		
42	2.764%		
43	2.576%		
44	2.388%		

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Table 3

Salaried and Hourly I-IV Employees Probability of Disability

Age	Rate	Age	Rate
15	0.030%	45	0.090%
16	0.030%	46	0.112%
17	0.030%	47	0.134%
18	0.030%	48	0.156%
19	0.030%	49	0.178%
20	0.030%	50	0.200%
21	0.030%	51	0.244%
22	0.030%	52	0.288%
23	0.030%	53	0.332%
24	0.030%	54	0.376%
25	0.030%	55	0.420%
26	0.030%	56	0.530%
27	0.030%	57	0.640%
28	0.030%	58	0.750%
29	0.030%	59	0.860%
30	0.030%	60	0.970%
31	0.030%	61+	0.000%
32	0.030%		
33	0.030%		
34	0.030%		
35	0.030%		
36	0.032%		
37	0.034%		
38	0.036%		
39	0.038%		
40	0.040%		
41	0.050%		
42	0.060%		
43	0.070%		
44	0.080%		

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2018

Date	Amount	Days to Discount to 1/1/2018 at 5.50%	Interest Adjusted Contribution
April 12, 2018	\$ 399,071	101	\$ 393,202
July 3, 2018	399,072	183	388,502
October 11, 2018	225,130	283	215,976
January 10, 2019	3,860	374	3,654
Total	1,027,133		1,001,334

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 22—Description of Weighted Average Retirement Age

(a)	(b)	(c)	(d)	(e)
Age	Retirement Percentage Assumption	Fraction of Those Attaining Earliest Retirement Age Still Not Retired at Beginning of Year	Fraction of Original Group Retiring at Age Shown	(a) × (d)
61	0%	1.0000	0.0000	0.0000
62	10%	1.0000	0.1000	6.2000
63	5%	0.9000	0.0450	2.8400
64	15%	0.8550	0.1283	8.2100
65	25%	0.7268	0.1817	11.8100
66	25%	0.5451	0.1363	8.9900
67	30%	0.4088	0.1226	8.2200
68	50%	0.2862	0.1431	9.7300
69	50%	0.1431	0.0715	4.9400
70	100%	0.0715	0.0715	5.0100
71	100%	0.0000	0.0000	0.0000

Weighted Average Retirement Age, Sum of Column (e):

65.95

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

Contributions

The company will pay to the Trustee such sums of money as the enrolled actuary shall certify as the amounts necessary to provide the retirement income benefits specified by the plan and to meet the minimum required contribution within the meaning of IRC section 430. The company may also provide, from time to time, additional sums of money to the Trustee as deemed appropriate.

Employee contributions are neither required nor permitted under the plan.

Expenses

All expenses incurred in connection with the administration of the plan and the trust are paid by the fund to the extent they are not paid by the company.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions—Ceco Salaried Employees

Effective Date	The restated effective date of the plan was June 1, 1992. The most recent amendment was effective April 15, 2009.
Plan Freeze Covered Employee	All benefit accruals ceased effective January 1, 1995. All employees working in a clerical capacity and compensated on a salary basis not covered by another qualified plan or collective bargaining agreement are eligible upon completion of one year of service and attainment of age 21. Participation was frozen at January 1, 1995.
Definitions	
Accrued Benefit	The monthly normal retirement benefit is equal to participant's Account Balance, projected to age 65 at 5% interest, divided by 120.
Account Balance	A hypothetical account balance is maintained for each participant. Each year it is credited with interest at the average 91-day Treasury Bill rate during the prior year plus 1%, and (for plan years prior to 1995) a contribution equal to 4% of pay plus 4% of pay in excess of the Social Security Taxable Wage Base.
Normal Retirement	
Eligibility	Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.
Benefit Amount	The benefit is the participant's Account Balance or Accrued Benefit on the retired participant's normal retirement date.
Early Retirement	
Eligibility	Participants are eligible for the early retirement benefit if they retire after attaining age 55 with at least 5 years of service.
Benefit Amount	The benefit is the participant's Account Balance at retirement date, or Accrued Benefit reduced 5% for each year retirement precedes age 65. Payments will commence on the participant's early retirement date.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Deferred Retirement

Eligibility	Participants who retire after age 65 with at least 5 years of service.
Benefit Amount	The benefit is the Account Balance or Accrued Benefit calculated as of the participant's retirement date. Payments will commence on the retired participant's deferred retirement date.

Vested Termination

Eligibility	Termination other than by retirement, death or disability with generally 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible.
Benefit Amount	The benefit is the account balance at the date of termination, or Accrued Benefit, payable at normal retirement date. A participant may receive his or her account balance with interest two years after he or she terminates.

Disability Retirement

Eligibility	Participants with 5 or more years of service and permanent and total disability.
Benefit Amount	The benefit is the participant's Account Balance at disability date, or Accrued Benefit. Payments will commence on the participant's disability date.

Preretirement Death Benefit

Eligibility	Beneficiary of a participant with 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible.
Benefit Amount	The monthly benefit the spouse will receive is equal to 50% of the reduced amount the participant would have received had he or she terminated (if active) on the date of death, survived to age 55 (if less than 55), and began receiving his or her benefit as a 50% joint and survivor annuity. Spouse may elect to receive account balance in lieu of a monthly benefit. The benefit is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death. If there is no spouse, the Account Balance will be paid in a lump sum to the beneficiary.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Normal Form of Payment

Life annuity commencing on the participant's retirement date.

Optional Form of Payment

Joint and 50% joint and survivor annuity (for married participants) and a lump sum.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions—Ceco Hourly I-IV Employees

Effective Date	The effective date of the plan is January 1, 1986. The most recent amendment was effective June 1, 1992.
Plan Freeze	All benefit accruals ceased effective March 31, 1996 for all locations except Lockeford, which ceased benefit accruals effective January 1, 1997.
Covered Employee	Any employee regularly employed by the Employer and who is a member of a group designated by the Employer as participating is covered under the plan.
Definitions	
Accrued Benefit	Normal retirement benefit calculated using credited service earned prior to the earlier of the freeze date and the actual termination date.
Normal Retirement	
Eligibility	Participants who have attained age 65 with 5 years of service are eligible for normal retirement.
Benefit Amount	The benefit equals the standard benefit rate times years of credited service in accordance with the schedule in the plan document. Payments will commence on the retired participant's normal retirement date.
Early Retirement	
Eligibility	Participants who have attained age 60 with 5 or more years of service.
Benefit Amount	The benefit equals the accrued benefit reduced by 1/180 per month for each month by which early retirement precedes age 65. Payments commence on the participant's early retirement date.
Deferred Retirement	
Eligibility	Participants who retire after age 65 with at least 5 years of service.
Benefit Amount	The benefit is calculated as of the participant's retirement date. Payments will commence on the retired participant's deferred retirement date.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Vested Termination

Eligibility Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.

Benefit Amount The benefit shall be the accrued benefit at the date of termination. Payments shall be deferred until normal retirement date. A participant who has completed 5 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55, in which case the benefit payable is reduced 1/150 per month for each month by which commencement of benefits precedes age 65.

Disability Benefit

Eligibility Participants with 5 years of service who become permanently and totally disabled.

Benefit Amount The benefit is equal to normal retirement benefit, based on service to date of disability. It is payable on the date of disability without reduction for early commencement.

Preretirement Death Benefit

Eligibility Payable to the surviving spouse if participant dies after completing 5 years of service.

Benefit Amount A lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). It is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.

Normal Form of Payment

Life annuity commencing on the participant's retirement date.

Optional Form of Payment

Optional forms are available on an actuarially equivalent basis.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions—Cupples Hourly Employees

Effective Date	Restated August 4, 1981. The most recent amendment was effective June 1, 1992.
Covered Employee	Hourly rated employees covered by the agreement with the United Steelworkers of America and the International Association of Machinists and Aerospace Workers at the Cupples Products Division who were accruing service are participants. There are no active participants covered by this plan.
Definitions	
Accrued Benefit	Normal retirement benefit is calculated using credited service at the actual termination date. The benefit equals the standard benefit rate times years of credited service in accordance with the schedule in Appendix 11 of the plan document.
Normal Retirement	N/A
Early Retirement	N/A
Deferred Retirement	N/A
Disability Benefit	N/A
Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	The benefit shall be the accrued benefit at the date of termination. Payments shall be deferred until normal retirement date. A participant who has completed 10 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55 (early retirement date). In this case the benefit payable is reduced by 7/12 of 1% for each of the first 60 months by which early retirement precedes age 65, and 4/12 of 1% for each month by which early retirement precedes age 60. Payments commence on the participant's early retirement date.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Preretirement Death Benefit

Eligibility

Payable to the surviving spouse if participant dies after completing 5 years of service.

Benefit Amount

A lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). It is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.

Normal Form of Payment

Monthly annuity for life commencing on the participant's retirement date.

For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.

Optional Form of Payment

Single life annuity (for married participants) and 50% and 100% joint and survivor annuities.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions—Ambridge Employees

Effective Date	The original effective date of the plan is July 31, 1980. The most recent amendment was effective June 1, 1992.
Covered Employee	Employees of the Ambridge Division of Robertson-Ceco Corporation who were covered by the agreement with the United Steelworkers of America and The Company who were accruing service are participants. There are no active participants covered by this plan.
Definitions	
Accrued Benefit	Normal retirement benefit is calculated as described in Appendix 17 of the plan document.
Normal Retirement	N/A
Early Retirement	N/A
Deferred Retirement	N/A
Disability Benefit	N/A
Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	A participant may elect to have benefits commence at age 65, or receive the actuarial equivalent beginning at age 62. A participant who has reached age 45 and completed 15 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 60, in which case the benefit payable is actuarially reduced from age 62.
Preretirement Death Benefit	
Eligibility	Payable to the surviving spouse if participant dies after completing 5 years of service and has not elected to waive death benefit coverage.
Benefit Amount	Lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). The benefit is payable at the earliest date that the participant would have become eligible for early retirement.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Normal Form of Payment

Monthly annuity for life commencing on the participant's retirement date.

For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.

Optional Form of Payment

Single life annuity (for married participants) and 50% and 100% joint and survivor annuities.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions—Connersville Employees

Effective Date	The original effective date of the plan is January 1, 1980. The most recent amendment was effective June 1, 1992.
Covered Employee	Hourly rated employees of the Company's Connersville Division covered by the agreement between the Company and Local Union No. 519, Sheet Metal Workers International Association, who were accruing service are participants. There are no active participants covered by this plan.
Definitions	
Accrued Benefit	Normal retirement benefit is calculated using credited service at the actual termination date. The benefit equals the standard benefit rate times years of credited service in accordance with the Schedule in Appendix 16 of the plan document.
Normal Retirement	N/A
Early Retirement	N/A
Deferred Retirement	N/A
Disability Benefit	N/A
Vested Termination	
Eligibility	Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.
Benefit Amount	Benefit payments are deferred until normal retirement date. A participant who has completed 10 years of service may elect prior to attainment of age 65 to have benefits commence at or after attainment of age 55, in which case the benefit payable is reduced by 1/2% per month and fraction thereof for any fraction of a month by which the commencement of payments precedes age 65.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Preretirement Death Benefit

Eligibility

Payable to the surviving spouse if participant dies after completing 5 years of service.

Benefit Amount

Lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of a 50% joint and survivor option). The benefit is payable at the earliest date that the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.

Normal Form of Payment

Monthly annuity for life commencing on the participant's retirement date.

For married participants who do not elect otherwise, the automatic form of payment shall be a 50% qualified joint and survivor annuity.

Optional Form of Payment

Single life annuity (for married participants) and a joint and 50% survivor annuity.

Lump Sums

Lump sums that are less than \$1,000 are paid automatically to participants, without their or their spouse's written consent. Lump sums up to \$5,000 are payable with participant consent.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Summary of Plan Provisions—Discontinued Entities

Former Plans

The following former plans were merged into the master plan and currently contain no active participants:

Air Systems	Plant closed.
Ambridge Guards	Sold to UDI January 31, 1992.
Cupples	Sold December 1994.
Electrical Systems	Sold to UDI January 31, 1992.
Non-Exempt	Sold to UDI January 31, 1992.
Resolite	Sold to UDI January 31, 1992.
Stockton	Plant closed in 1991.
Star Cedartown	Plant closed January 31, 1992.
Star Homer City	Plant closed January 31, 1992.
Star Oklahoma	Plant closed January, 1990.
Ceco Hourly I	
Door locations only	Sold to UDI Plant closed January 31, 1992.
Ceco Hourly II	
Door locations only	Sold to UDI Plant closed January 31, 1992.

Normal Retirement

N/A

Early Retirement

N/A

Deferred Retirement

N/A

Vested Termination

Eligibility

Participants who terminate other than by retirement, death or disability and who have completed a minimum of 5 years of service.

Benefit Amount

Benefit payments are deferred until normal retirement date. Depending on the former entity, benefits may commence at an earlier date and may be actuarially reduced for early commencement.

Preretirement Death Benefit

Eligibility

Payable to the surviving spouse of a participant. Service requirements depend on former entity.

Benefit Amount

Lifetime benefit equal to 50% of the participant's benefit (including a reduction to reflect an assumed election of 50% joint and survivor option). It is payable at the earliest date the participant would have become eligible for early retirement, regardless of whether or not the participant is employed at the time of death.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Robertson-Ceco Corporation Master Pension Plan

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Held at End of Year) – As of December 31, 2018

EIN: 36-3479146

Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	TORTOISE ENERGY INFRASTRUCTURE CORP	Common Stock	\$ 502,628	\$ 244,173
	TOTAL COMMON STOCK		502,628	244,173
	CF CAPITAL GROUP LONG DURATION CREDIT TRUST (US)	Common/collective trust	13,000,000	13,270,400
	NT COLLECTIVE S&P 500 INDEX FUND - * LENDING	Common/collective trust	1,951,440	4,405,722
	* NT COLTV SHORT TERM INVT	Common/collective trust	2,467,697	3,216,794
	NT COLLECTIVE RUSSELL 2000 INDEX FUND- * LENDING	Common/collective trust	1,162,434	1,162,434
	NT COLLECTIVE S&P 500 INDEX FUND - * LENDING	Common/collective trust	569,135	1,071,481
	TOTAL COMMON/COLLECTIVE TRUSTS		19,150,706	23,126,831
	MFO DFA EMERGING MARKETS VALUE	Mutual fund	2,278,334	2,221,659
	MFO NUVEEN INVT FDS INC REAL ESTATE	Mutual fund	1,404,601	1,202,168
	MFO MAINGATE TR MLP FD CL I	Mutual fund	1,863,113	997,254
	MFO PIMCO FDS PAC INVT MGMT SER	Mutual fund	1,280,800	481,467
	TOTAL MUTUAL FUNDS		6,826,848	4,902,548
	Total investments			\$28,273,552

* A party-in-interest as defined by ERISA.

See accompanying independent auditor's report and notes to financial statements.

Robertson-Ceco Corporation Master Pension Plan

Form 5500, Schedule H, Part IV, Line 4i – Schedule of Assets (Acquired and Disposed of within the Plan Year) – For the Year Ended December 31, 2018

EIN: 36-3479146
Plan Number: 001

(a) Identity of Issuer, Borrower, Lessor or Similar Party	(b) Description of investment including maturity date, rate of interest, collateral, par or maturity value	Shares / Par Value	(c) Cost of Acquisitions	(d) Proceeds of Dispositions	Net Gain (Loss)
BERKSHIRE HATHAWAY	Corporate bond 3.125% DUE 03-15-2026	250,000	\$ 242,138	\$ 238,688	\$ (3,450)
BK NEW YORK INC	Corporate bond 3.400% DUE 05-15-2024	250,000	247,608	244,698	(2,910)
GEN DYNAMICS CORP	Corporate bond 3.625% DUE 11-15-2027	300,000	276,048	271,821	(4,227)
U S BANCORP MEDIUM	Corporate bond 2.375% DUE 07-22-2026	300,000	274,596	268,710	(5,886)
3M COMPANY	Corporate bond 2.250% DUE 09-19-2026	250,000	228,823	225,080	(3,743)
Totals			\$ 1,269,213	\$ 1,248,997	\$ (20,216)

See accompanying independent auditor's report and notes to financial statements.

Schedule SB Attachment (Form 5500)—2018 Plan Year
Robertson-Ceco Corporation Master Pension Plan
EIN: 36-3479146 PN: 001

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ (582,890)	January 1, 2012	1	\$ (582,890)
Shortfall	\$ 515,756	January 1, 2013	2	\$ 262,835
Shortfall	\$ (6,785)	January 1, 2014	3	\$ (2,349)
Shortfall	\$ (582,471)	January 1, 2015	4	\$ (154,121)
Shortfall	\$ 991,318	January 1, 2016	5	\$ 213,796
Shortfall	\$ 1,564,370	January 1, 2017	6	\$ 289,636
Shortfall	\$ 923,633	January 1, 2018	7	\$ 150,783