Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2019

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2019 or fiscal plan year beginning 04/01/2019 and ending 03/31/2020

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.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] 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:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
HEIDTMAN STEEL RETIREMENT SAVINGS 401(K) PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 03/31/1976

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)
HEIDTMAN STEEL PRODUCTS

2401 FRONT ST
TOLEDO, OH 43605-1145

2b Employer Identification Number (EIN) 34-0930923

2c Plan Sponsor's telephone number 419-691-4646

2d Business code (see instructions) 332810

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.	01/15/2021	MICHAEL DUSTMANN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	01/15/2021	MICHAEL DUSTMANN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name HEIDTMAN STEEL PRODUCTS.

c Plan Name HEIDTMAN STEEL PRODUCTS, INC. PROFIT SHARING AND SAVINGS PLAN

4b EIN 34-0930923

4d PN 003

5 Total number of participants at the beginning of the plan year	**5**	1380
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1) Total number of active participants at the beginning of the plan year	**6a(1)**	601
a(2) Total number of active participants at the end of the plan year	**6a(2)**	490
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	832
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	1322
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	13
f Total. Add lines **6d** and **6e**.	**6f**	1335
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1296
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	70
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2E 2F 2H 2I 2J 2K 2T 3D 3H 3I

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)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 4 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 2019 Form M-1 annual report. If the plan was not required to file the 2019 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 A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 04/01/2019 and ending 03/31/2020

A Name of plan
HEIDTMAN STEEL RETIREMENT SAVINGS 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
HEIDTMAN STEEL PRODUCTS

D Employer Identification Number (EIN)
34-0930923

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

1 Coverage Information:

(a) Name of insurance carrier
AMERITAS LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
47-0098400	61301	I00005905A		04/01/2019	03/31/2020

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
1330	0

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

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

PETER JOHN WINOVICH III
3400 EXECUTIVE PKWY
P O BOX 2787
TOLEDO, OH 43606

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
522	0		3

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

MICHAEL WILCOX
3400 EXECUTIVE PKWY
P O BOX 2787
TOLED, OH 43606

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
450	0		3

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

WILCOX FINANCIAL

P O BOX 2787
TOLEDO, OH 43606

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
358	0		3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 04/01/2019 and ending 03/31/2020

A Name of plan
HEIDTMAN STEEL RETIREMENT SAVINGS 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
HEIDTMAN STEEL PRODUCTS

D Employer Identification Number (EIN)
34-0930923

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

1 Coverage Information:

(a) Name of insurance carrier
MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
04-1590850	65935	6073535	1	01/01/2019	12/31/2019

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

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

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

GREGORY A MCROBERTS
900 E 96TH ST. STE 300
INDIANAPOLIS, IN 46240

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
0			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	379709
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	9804
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	**6d**	

e Type of contract: (1) [X] individual policies (2) [ ] group deferred annuity (3) [ ] other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ [ ]

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) [ ] deposit administration (2) [ ] immediate participation guarantee (3) [ ] guaranteed investment (4) [ ] other ▶

b	Balance at the end of the previous year		**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**		
	(2) Dividends and credits	**7c(2)**		
	(3) Interest credited during the year	**7c(3)**		
	(4) Transferred from separate account	**7c(4)**		
	(5) Other (specify below) ▶	**7c(5)**		
	(6) Total additions		**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**)		**7d**	
e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**		
	(2) Administration charge made by carrier	**7e(2)**		
	(3) Transferred to separate account	**7e(3)**		
	(4) Other (specify below) ▶	**7e(4)**		
	(5) Total deductions		**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)		**7f**	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 04/01/2019 and ending 03/31/2020

A Name of plan
HEIDTMAN STEEL RETIREMENT SAVINGS 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
HEIDTMAN STEEL PRODUCTS

D Employer Identification Number (EIN)
34-0930923

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

1 Coverage Information:

(a) Name of insurance carrier
NORTHWESTERN MUTUAL

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
39-0509570	67091	30799	1	04/01/2019	03/31/2020

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0			

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	1336
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	**6d**	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

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

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below) ▶	**7c(5)**			
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**)			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below) ▶	**7e(4)**			
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 04/01/2019 and ending 03/31/2020

A Name of plan
HEIDTMAN STEEL RETIREMENT SAVINGS 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
HEIDTMAN STEEL PRODUCTS

D Employer Identification Number (EIN)
34-0930923

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

1 Coverage Information:

(a) Name of insurance carrier
UNION CENTRAL LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
31-0472910	80837	U000032323		04/01/2019	03/31/2020

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

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
91	0

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

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

MICHAEL WILCOX
3400 EXECUTIVE PKWY
P O BOX 2787
TOLEDO, OH 43606

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	**(d)** Purpose	**(e)** Organization code
91	0		3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2019** **This Form is Open to Public Inspection.**

For calendar plan year 2019 or fiscal plan year beginning 04/01/2019 and ending 03/31/2020

A Name of plan
HEIDTMAN STEEL RETIREMENT SAVINGS 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
HEIDTMAN STEEL PRODUCTS

D Employer Identification Number (EIN)
34-0930923

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

AB FUNDS

13-3191825

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

AMERICAN BEACON

75-2401150

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

AMERICAN CENTURY

44-6006315

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

EAGLE

59-2385219

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

INVESCO

58-2287224

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

BLACKROCK

04-6171663

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

JOHN HANCOCK

04-3483032

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

JP MORGAN

13-2624428

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

MFS

04-2747644

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

PRINCIPAL

42-1520346

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

PUTNAM

36-4488942

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

FRANKLIN TEMPLETON

94-3167260

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

VANGUARD

23-1945930

(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)

WELLS FARGO BANK, N.A.

94-1347393

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 50	SERVICE PROVIDER	93522	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

UBS FINANCIAL SERVICES, INC

13-2638166

(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 50	SERVICE PROVIDER	73292	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WILLIAM VAUGHAN COMPANY

34-1145015

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	SERVICE PROVIDER	18100	Yes [ ] No [X]	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)

APPLE GROWTH PARTNERS

81-4504770

(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?
34 50	SERVICE PROVIDER	15000	Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 04/01/2019 and ending 03/31/2020

A Name of plan
HEIDTMAN STEEL RETIREMENT SAVINGS 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
HEIDTMAN STEEL PRODUCTS

D Employer Identification Number (EIN)
34-0930923

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: AMERICAN CENTURY RETIREMENT DATE TR

b Name of sponsor of entity listed in (a): GLOBAL TRUST COMPANY

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)
30-6470615-001	P	50927980

a Name of MTIA, CCT, PSA, or 103-12 IE: STABLE ASSET FUND

b Name of sponsor of entity listed in (a): STANDARD INS. CO.

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)
93-0242990-005	P	2452487

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)

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2019

This Form is Open to Public Inspection

For calendar plan year 2019 or fiscal plan year beginning 04/01/2019 and ending 03/31/2020

A Name of plan
HEIDTMAN STEEL RETIREMENT SAVINGS 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
HEIDTMAN STEEL PRODUCTS

D Employer Identification Number (EIN)
34-0930923

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)		570122
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	442472	753727
(9) Value of interest in common/collective trusts	1c(9)	2575540	53380467
(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)	25405424	5442056
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		846798

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	1734432	7512500
	(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	30157868	68505670
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	2932	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	2932	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	30154936	68505670

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)	868168	
	(B) Participants	2a(1)(B)	1246491	
	(C) Others (including rollovers)	2a(1)(C)	2634	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2117293
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	33192	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		33192
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	130292	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		130292
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	233352	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	90425	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		142927
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	760879	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		760879

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-3401834
(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)		230628
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		13377
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	22869828	
(2) To insurance carriers for the provision of benefits	2e(2)	26182	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		22896010
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		7423
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	197614	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		197614
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		23101047
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-23087670
l Transfers of assets:			
(1) To this plan	2l(1)		61438404
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unmodified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: WILLIAM VAUGHAN COMPANY **(2)** EIN: 34-1145015

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			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		1000000
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	X		

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_____. (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

2019

This Form is Open to Public Inspection.

For calendar plan year 2019 or fiscal plan year beginning 04/01/2019 and ending 03/31/2020

A Name of plan
HEIDTMAN STEEL RETIREMENT SAVINGS 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
HEIDTMAN STEEL PRODUCTS

D Employer Identification Number (EIN)
34-0930923

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-1590850 41-6257133

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **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**

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	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

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

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

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

20 **PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation_____

HEIDTMAN STEEL
RETIREMENT SAVINGS 401(k) PLAN

FINANCIAL STATEMENTS

Years Ended March 31, 2020 and 2019

WILLIAM VAUGHAN
COMPANY

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WILLIAM VAUGHAN
COMPANY

INDEPENDENT AUDITOR'S REPORT

The Plan Administrative Committee
Heidtman Steel Retirement Savings 401(k) Plan
(formerly the Heidtman Steel Products, Inc. Profit Sharing and Savings Plan)

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Heidtman Steel Retirement Savings 401(k) Plan (the Plan), which comprise the statement of net assets available for benefits as of March 31, 2020, 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 the 2020 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, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statements.

Basis for Disclaimer of Opinion on the 2020 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N. A., the trustee of the Plan, except for comparing such information with the related information included in the 2020 financial statements. We have been informed by the Plan administrator that the trustee held the Plan's investment assets and executed investment

transactions from May 1, 2019 through March 31, 2020. The Plan administrator has obtained a certification from the trustee as of March 31, 2020 and for the period May 1, 2019 to March 31, 2020, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion on the 2020 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2020 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statements. Accordingly, we do not express an opinion on the 2020 financial statements.

Other Matters—Report on Supplementary Information and Report on 2019 Financial Statements

The supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of March 31, 2020 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, is presented for the purpose of additional analysis, and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2020 Financial Statements paragraph, we do not express an opinion on this supplemental schedule.

We have audited the accompanying financial statements of the Plan as of and for the year ended March 31, 2019, and in our report dated January 10, 2020, we expressed our opinion that such financial statements present fairly, in all material respects, net assets available for benefits as of March 31, 2019, and the changes in net assets available for benefits for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Form and Content in Compliance with DOL Rules and Regulations for 2020 Financial Statements

The form and content of the information included in the 2020 financial statements and supplemental schedule, 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, except for the omission of the cost of certain nonparticipant-directed plan investment assets that has not been disclosed in the supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of March 31, 2020 but is required to be disclosed, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

William Vaughan Company

January 13, 2021

HEIDTMAN STEEL
RETIREMENT SAVINGS 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
March 31, 2020 and 2019

ASSETS

	2020	2019
Investments at fair value	$ 66,335,023	$ 29,715,396
Cash value of life insurance	846,798	-
Notes receivable from participants	753,727	442,472
Employer contributions receivable	570,122	-
Total assets	68,505,670	30,157,868

LIABILITIES

Advance from plan sponsor	-	2,932
Net assets available for benefits	$ 68,505,670	$ 30,154,936

HEIDTMAN STEEL
RETIREMENT SAVINGS 401(k) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years Ended March 31, 2020 and 2019

ADDITIONS

	2020	2019
Investment income (loss)		
Interest and dividends	$ 133,601	$ 1,403,295
Net appreciation (depreciation) of investments	(2,244,621)	1,098,892
Net change in value of life insurance policies	(29,020)	-
Total investment income (loss)	(2,140,040)	2,502,187
Interest on notes receivable from participants	33,192	24,068
Contributions		
Participant	1,246,491	1,207,539
Employer	868,168	277,881
Participant rollovers	2,634	142,476
Total contributions	2,117,293	1,627,896
Total additions	10,445	4,154,151

DEDUCTIONS

Benefits paid to participants	22,877,251	3,283,939
Administrative expenses	197,614	30,644
Other	26,182	-
Net change in advance to/from plan sponsor (excluding contributions and distributions)	(2,932)	(372)
Total deductions	23,098,115	3,314,211
Net increase (decrease) before transfers	(23,087,670)	839,940
Transfers from affiliated plan	61,438,404	-
Net increase (decrease) in net assets available for benefits	38,350,734	839,940
Net assets available for benefits		
Beginning of year	30,154,936	29,314,996
End of year	$ 68,505,670	$ 30,154,936

Note 1 – Summary of Plan

The following description of the Heidtman Steel Retirement Savings 401(k) Plan (the Plan), formerly known as the Heidtman Steel Products, Inc. Profit Sharing and Savings Plan, provides only general information. Participants should refer to the Plan document for complete information about the Plan.

General

The Plan, as amended and restated effective May 1, 2019, is a defined contribution plan covering substantially all employees of Heidtman Steel Products, Inc. (the Company and Plan Sponsor) who have attained age 18. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective May 1, 2019, the plan assets from the Heidtman Steel Products, Inc. Pension Plan and Trust were merged into this plan.

Participant Accounts

Each participant's account is credited with an allocation of the Company's contributions, the participant's contributions, and an allocation of Plan earnings (losses) based upon participant balances. Participants direct the investment of their accounts, with the exception of Company contributions made in Company stock, among the investment funds offered by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the vested balance of the participant's account.

Notes Receivable from Participants

Participants may borrow from their accounts, as defined by the Plan, a minimum of $1,000 up to the lessor of fifty percent of the vested balance or $50,000. Terms of the loan are based on the terms of the individual promissory note. The loans are secured by the balance of the participant's account and bear a reasonable rate of interest not to exceed the maximum rate permitted by law. Principal and interest are paid through payroll deductions.

Contributions

Effective May 1, 2019, the Company may elect to contribute a discretionary nonelective contribution which is allocated to eligible participants as a percentage of their eligible wages. Previously, the Company could make a discretionary profit sharing contribution. The Company made a discretionary nonelective contribution of $570,122 for the year ended March 31, 2020. There were no discretionary profit sharing contributions for the year ended March 31, 2019.

The Company may elect to contribute a discretionary matching contribution. For plan years ended March 31, 2020 and 2019, the Company elected to match each participants' deferral dollars up to $1,000 per calendar year.

Note 1 – Summary of Plan (continued)

Contributions (continued)

Participants may elect to defer as contributions an amount up to the maximum percentage allowable by law. Effective May 1, 2019, unless newly hired employees specify otherwise, they will be auto enrolled at an initial pre-tax contribution of 3% with a 1% annual increase to a maximum pre-tax contribution rate of 15%, as further defined in the Plan document.

Vesting

Upon retirement, total and permanent disability before retirement, or death, participants (or their beneficiaries) are entitled to receive the full value of their accounts. Upon termination of employment for any reason other than retirement, total and permanent disability, or death, a participant is entitled to the vested interest in his or her account. Participants are immediately vested in their contributions plus actual earnings (losses) thereon. Vesting of employer contributions is based upon years of continuous service. A participant's account vests ratably, becoming fully vested after six years of credited service.

Forfeitures

Forfeited balances of terminated participants' nonvested accounts are to be used to pay administrative expenses, to be allocated to participants annually as additional nonelective contributions, or to be used to reduce Company matching contributions (as further defined in the Plan document). Forfeited balances available amounted to $103,952 and $3,112 at March 31, 2020 and 2019, respectively. Forfeitures totaling $119,688 and $100,110 were used to reduce the Company's 2020 and 2019 matching contributions, respectively.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of the Employee Retirement Income Security Act of 1974. Upon termination of the Plan, or upon the complete discontinuance of Company contributions under the Plan, participants become fully vested in the total value of their account.

Administrative Expenses

Certain administrative expenses are paid by the Plan, as described in the Plan document. The services are rendered by parties-in-interest to the Plan.

Note 2 – Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Benefit payments to participants are recorded when paid.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. There have been no changes in the valuation methods used. The Plan's investments were held by Massachusetts Mutual Life Insurance Company for the period April 1, 2018 through April 30, 2019, and by Wells Fargo Bank, N. A. (the Plan Trustee) from May 1, 2019 through March 31, 2020.

The appraised fair value of Centaur, Inc. Class C common stock is determined annually by an independent valuation company. This appraisal was based upon a combination of the market and cost valuation techniques, consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables, and estimated fair value of Company assets and liabilities.

Mutual funds represent investments with various investment managers. The fair values of these investments are determined by reference to the fund's underlying assets, which are principally marketable equity and fixed income securities. Shares held in mutual funds are valued at net asset value.

Common/collective trust funds (CCTs) represent investments with various investment managers. Units held in CCTs, including stable value funds, are fair valued at net asset value (NAV). The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liability. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Life insurance policies, for which the Plan is the sole beneficiary, are valued at cash surrender value.

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.

Note 2 – Significant Accounting Policies (continued)

Investment Valuation and Income Recognition (continued)

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

Notes Receivable from Participants

Notes receivable from participants represent outstanding loans and are measured at their unpaid principal balance plus accrued interest.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that could affect the amounts reported in the financial statements and accompanying notes. Most significantly, an estimate of the fair market value of Centaur, Inc. Class C common stock is determined annually by an independent valuation company and is used by management in the preparation of the Plan's financial statements. Actual results could differ from those estimates.

New Accounting Pronouncement

During 2020, the Plan adopted Accounting Standards Update (ASU) No. 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement*. As a result of the adoption of ASU No. 2018-13, the Plan primarily removed and modified certain Level 3 fair value disclosures. This standard was adopted retrospectively. The adoption of this ASU did not have an impact on the Plan's net assets or changes in net assets.

Subsequent Events

Management has evaluated subsequent events through January 13, 2021, the date the financial statements were available to be issued.

Note 3 – Investments

Most of the investment information disclosed in the accompanying financial statements and supplemental schedule as of and for the year ended March 31, 2020, including investments held, net appreciation (depreciation) of investments, and interest and dividends, were obtained or derived from information supplied to the Plan Sponsor and certified as complete and accurate by Wells Fargo Bank, N.A.. See Note 4 for a description of other investments held in the Plan.

Note 3 – Investments (continued)

For the year ended March 31, 2020, investments held by the Plan (including investments purchased, sold, as well as held during the year, but excluding the other investments described in Note 4) appreciated (depreciated) by $(3,114,046).

For the year ended March 31, 2020, interest and dividend income from investments as defined above amounted to $133,601.

Note 4 – Other Investments

Other investments held in the Plan, which are not certified as complete and accurate, include Centaur, Inc. Class C common stock and the cash surrender value of life insurance.

At March 31, 2020, the investment in Centaur, Inc. Class C common stock is held by the Plan Sponsor. The fair value of stock at that date was $7,512,500, and the net appreciation (depreciation) in fair value for the year then ended was $869,425.

The cash value of life insurance was $846,798 at March 31, 2020, and the net change in the cash value of life insurance for the year then ended was $(29,020).

Note 5 – Fair Value Measurements

The various inputs that may be used to determine the value of the Plan's investments are summarized in three broad levels within the fair value hierarchy. The three levels are described below:

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;
Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly; and
Level 3: Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

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

The following tables set forth by level within the fair value hierarchy the Plan's investments at fair value, as of March 31, 2020 and 2019. Assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

Note 5 – Fair Value Measurements (continued)

	Investments at Fair Value as of March 31, 2020		
	Level 1	Level 3	Total
Mutual funds	$ 5,442,056	$ -	$ 5,442,056
Common stock	-	7,512,500	7,512,500
Total investments measured at NAV as the practical expedient	-	-	53,380,467
Total investments at fair value	$ 5,442,056	$ 7,512,500	$ 66,335,023

	Investments at Fair Value as of March 31, 2019		
	Level 1	Level 3	Total
Mutual funds	$ 25,405,424	$ -	$ 25,405,424
Common stock	-	1,734,432	1,734,432
Total investments measured at NAV as the practical expedient	-	-	2,575,540
Total investments at fair value	$ 25,405,424	$ 1,734,432	$ 29,715,396

For Level 3 investments, there were no purchases, issuances, or transfers into or out of Level 3 of the fair value hierarchy for the years ended March 31, 2020 and 2019.

Note 6 – Related Party Transactions

On March 31, 1987, the shareholders of Centaur established a class of common stock, Class C, to be held solely by the retirement plan trusts of Centaur or its subsidiaries, representing the only nonparticipant directed investment in the Plan. Centaur must redeem shares of the Class C common stock upon request of the Plan Sponsor.

On May 1, 2019, the Plan received 1,821 shares of Centaur, Inc. Class C common stock in kind as a result of the merger of the Heidtman Steel Products, Inc. Pension Plan and Trust. At March 31, 2020, the Plan held 2,404 shares of Centaur, Inc. Class C common stock, valued at estimated fair value of $7,512,500 ($3,125 per share). At March 31, 2019, the Plan held 623 shares of Centaur, Inc. Class C common stock, valued at estimated fair value of $1,734,432 ($2,784 per share). The net appreciation (depreciation) in the fair value of the Class C common stock for the years then ended was $869,425 and $1,081,510, respectively.

The Company periodically advances funds to the Plan for redemption of shares from terminated or retired participants. The Company may choose either to return shares to treasury stock or to reduce future contributions by the amount of such advances, which totaled $109,844 and $211,659 during plan year 2020 and 2019, respectively. In each plan year 2020 and 2019, 40 and 201 shares were returned to treasury stock, respectively.

Note 7 – Income Tax Status

The Internal Revenue Service ruled on March 31, 2014 that the Volume Submitter Profit Sharing Plan with CODA (the prototype plan of Wells Fargo Bank, N.A. upon which the Plan is based) qualifies under Section 401 of the Internal Revenue Code (IRC) and the related trust is, therefore, not subject to tax under present income tax law. The Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Sponsor has indicated that it will take the necessary steps, if any, to bring the Plan's operations into compliance with the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 8 – Risks and Uncertainties

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

SUPPLEMENTARY INFORMATION

HEIDTMAN STEEL
RETIREMENT SAVINGS 401(k) PLAN
EIN #34-0930923 PLAN #003
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
March 31, 2020

Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
Common/collective trust funds			
American Century	Retirement Date 2030 I		$ 18,045,673
	Retirement Date 2035 I		11,604,287
	Retirement Date 2040 I		6,429,702
	Retirement Date 2025 I		6,084,557
	Retirement Date 2045 I		4,384,194
	Retirement Date 2050 I		2,041,253
	Retirement Date 2020 I		890,927
	Retirement Date 2055 I		774,225
	Retirement Date 2060 I		664,588
	In Retirement I		8,574
The Standard	Stable Asset 2		2,452,487
			53,380,467
Mutual funds			
Blackrock iShares	S&P 500 Index Fund K		1,509,044
Vanguard	Total Bond Market Index Admiral		594,913
	Mid Cap Index Admiral		528,643
	Total Intl Stock Index Admiral		484,157
	Small Cap Index Admiral		423,527
	Total Intl Bond Index Admiral		112,274
MFS	Growth R4		485,767
Putnam	Equity Income Y		334,741
John Hancock	Bond R6		186,265
Invesco	International Diversified Fund Y		166,979
Carillon Eagle	Mid Cap Growth Fund R5		164,692
American Century	Mid Cap Value R6		105,795
	Emerging Markets R6		78,328
Templeton	Global Total Return R6		74,103
Principal	Small Cap Growth I Inst		62,680
JPMorgan	Government Bond R6		59,801
American Beacon	Small Cap Value R6		38,689
AllianceBernstein	High Income I		31,658
			5,442,056
Common stock			
*Centaur, Inc.	Class C common stock	**	7,512,500
*Cash value of life insurance	Cash Value of Life Insurance Certificate #6073535		380,825
	Cash Value of Life Insurance Certificate #066773104		194,598
	Cash Value of Life Insurance Certificate #U000032323		156,381
	Cash Value of Life Insurance Certificate #11781484		80,478
	Cash Value of Life Insurance Certificate #I00005403A		33,444
	Cash Value of Life Insurance Certificate #I00005905A		1,072
			846,798
*Participant loans	Interest rates ranging from 4.25% to 9.25%	$ –	753,727
Total investments			$ 67,935,548

* Indicates party-in-interest to the Plan.
** Historical cost information is not available for the nonparticipant directed investment.

HEIDTMAN STEEL
RETIREMENT SAVINGS 401(k) PLAN

FINANCIAL STATEMENTS

Years Ended March 31, 2020 and 2019

WILLIAM VAUGHAN
COMPANY

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WILLIAM VAUGHAN
COMPANY

INDEPENDENT AUDITOR'S REPORT

The Plan Administrative Committee
Heidtman Steel Retirement Savings 401(k) Plan
(formerly the Heidtman Steel Products, Inc. Profit Sharing and Savings Plan)

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Heidtman Steel Retirement Savings 401(k) Plan (the Plan), which comprise the statement of net assets available for benefits as of March 31, 2020, 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 the 2020 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, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statements.

Basis for Disclaimer of Opinion on the 2020 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N. A., the trustee of the Plan, except for comparing such information with the related information included in the 2020 financial statements. We have been informed by the Plan administrator that the trustee held the Plan's investment assets and executed investment

transactions from May 1, 2019 through March 31, 2020. The Plan administrator has obtained a certification from the trustee as of March 31, 2020 and for the period May 1, 2019 to March 31, 2020, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion on the 2020 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2020 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statements. Accordingly, we do not express an opinion on the 2020 financial statements.

Other Matters—Report on Supplementary Information and Report on 2019 Financial Statements

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We have audited the accompanying financial statements of the Plan as of and for the year ended March 31, 2019, and in our report dated January 10, 2020, we expressed our opinion that such financial statements present fairly, in all material respects, net assets available for benefits as of March 31, 2019, and the changes in net assets available for benefits for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Form and Content in Compliance with DOL Rules and Regulations for 2020 Financial Statements

The form and content of the information included in the 2020 financial statements and supplemental schedule, 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, except for the omission of the cost of certain nonparticipant-directed plan investment assets that has not been disclosed in the supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of March 31, 2020 but is required to be disclosed, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

William Vaughan Company

January 13, 2021

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March 31, 2020 and 2019

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Years Ended March 31, 2020 and 2019

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Net assets available for benefits		
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The following description of the Heidtman Steel Retirement Savings 401(k) Plan (the Plan), formerly known as the Heidtman Steel Products, Inc. Profit Sharing and Savings Plan, provides only general information. Participants should refer to the Plan document for complete information about the Plan.

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Notes Receivable from Participants

Participants may borrow from their accounts, as defined by the Plan, a minimum of $1,000 up to the lessor of fifty percent of the vested balance or $50,000. Terms of the loan are based on the terms of the individual promissory note. The loans are secured by the balance of the participant's account and bear a reasonable rate of interest not to exceed the maximum rate permitted by law. Principal and interest are paid through payroll deductions.

Contributions

Effective May 1, 2019, the Company may elect to contribute a discretionary nonelective contribution which is allocated to eligible participants as a percentage of their eligible wages. Previously, the Company could make a discretionary profit sharing contribution. The Company made a discretionary nonelective contribution of $570,122 for the year ended March 31, 2020. There were no discretionary profit sharing contributions for the year ended March 31, 2019.

The Company may elect to contribute a discretionary matching contribution. For plan years ended March 31, 2020 and 2019, the Company elected to match each participants' deferral dollars up to $1,000 per calendar year.

Note 1 – Summary of Plan (continued)

Contributions (continued)

Participants may elect to defer as contributions an amount up to the maximum percentage allowable by law. Effective May 1, 2019, unless newly hired employees specify otherwise, they will be auto enrolled at an initial pre-tax contribution of 3% with a 1% annual increase to a maximum pre-tax contribution rate of 15%, as further defined in the Plan document.

Vesting

Upon retirement, total and permanent disability before retirement, or death, participants (or their beneficiaries) are entitled to receive the full value of their accounts. Upon termination of employment for any reason other than retirement, total and permanent disability, or death, a participant is entitled to the vested interest in his or her account. Participants are immediately vested in their contributions plus actual earnings (losses) thereon. Vesting of employer contributions is based upon years of continuous service. A participant's account vests ratably, becoming fully vested after six years of credited service.

Forfeitures

Forfeited balances of terminated participants' nonvested accounts are to be used to pay administrative expenses, to be allocated to participants annually as additional nonelective contributions, or to be used to reduce Company matching contributions (as further defined in the Plan document). Forfeited balances available amounted to $103,952 and $3,112 at March 31, 2020 and 2019, respectively. Forfeitures totaling $119,688 and $100,110 were used to reduce the Company's 2020 and 2019 matching contributions, respectively.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of the Employee Retirement Income Security Act of 1974. Upon termination of the Plan, or upon the complete discontinuance of Company contributions under the Plan, participants become fully vested in the total value of their account.

Administrative Expenses

Certain administrative expenses are paid by the Plan, as described in the Plan document. The services are rendered by parties-in-interest to the Plan.

Note 2 – Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Benefit payments to participants are recorded when paid.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. There have been no changes in the valuation methods used. The Plan's investments were held by Massachusetts Mutual Life Insurance Company for the period April 1, 2018 through April 30, 2019, and by Wells Fargo Bank, N. A. (the Plan Trustee) from May 1, 2019 through March 31, 2020.

The appraised fair value of Centaur, Inc. Class C common stock is determined annually by an independent valuation company. This appraisal was based upon a combination of the market and cost valuation techniques, consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables, and estimated fair value of Company assets and liabilities.

Mutual funds represent investments with various investment managers. The fair values of these investments are determined by reference to the fund's underlying assets, which are principally marketable equity and fixed income securities. Shares held in mutual funds are valued at net asset value.

Common/collective trust funds (CCTs) represent investments with various investment managers. Units held in CCTs, including stable value funds, are fair valued at net asset value (NAV). The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liability. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Life insurance policies, for which the Plan is the sole beneficiary, are valued at cash surrender value.

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.

Note 2 – Significant Accounting Policies (continued)

Investment Valuation and Income Recognition (continued)

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

Notes Receivable from Participants

Notes receivable from participants represent outstanding loans and are measured at their unpaid principal balance plus accrued interest.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that could affect the amounts reported in the financial statements and accompanying notes. Most significantly, an estimate of the fair market value of Centaur, Inc. Class C common stock is determined annually by an independent valuation company and is used by management in the preparation of the Plan's financial statements. Actual results could differ from those estimates.

New Accounting Pronouncement

During 2020, the Plan adopted Accounting Standards Update (ASU) No. 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement*. As a result of the adoption of ASU No. 2018-13, the Plan primarily removed and modified certain Level 3 fair value disclosures. This standard was adopted retrospectively. The adoption of this ASU did not have an impact on the Plan's net assets or changes in net assets.

Subsequent Events

Management has evaluated subsequent events through January 13, 2021, the date the financial statements were available to be issued.

Note 3 – Investments

Most of the investment information disclosed in the accompanying financial statements and supplemental schedule as of and for the year ended March 31, 2020, including investments held, net appreciation (depreciation) of investments, and interest and dividends, were obtained or derived from information supplied to the Plan Sponsor and certified as complete and accurate by Wells Fargo Bank, N.A.. See Note 4 for a description of other investments held in the Plan.

Note 3 – Investments (continued)

For the year ended March 31, 2020, investments held by the Plan (including investments purchased, sold, as well as held during the year, but excluding the other investments described in Note 4) appreciated (depreciated) by $(3,114,046).

For the year ended March 31, 2020, interest and dividend income from investments as defined above amounted to $133,601.

Note 4 – Other Investments

Other investments held in the Plan, which are not certified as complete and accurate, include Centaur, Inc. Class C common stock and the cash surrender value of life insurance.

At March 31, 2020, the investment in Centaur, Inc. Class C common stock is held by the Plan Sponsor. The fair value of stock at that date was $7,512,500, and the net appreciation (depreciation) in fair value for the year then ended was $869,425.

The cash value of life insurance was $846,798 at March 31, 2020, and the net change in the cash value of life insurance for the year then ended was $(29,020).

Note 5 – Fair Value Measurements

The various inputs that may be used to determine the value of the Plan's investments are summarized in three broad levels within the fair value hierarchy. The three levels are described below:

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;
Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly; and
Level 3: Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

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

The following tables set forth by level within the fair value hierarchy the Plan's investments at fair value, as of March 31, 2020 and 2019. Assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

Note 5 – Fair Value Measurements (continued)

	Investments at Fair Value as of March 31, 2020		
	Level 1	Level 3	Total
Mutual funds	$ 5,442,056	$ -	$ 5,442,056
Common stock	-	7,512,500	7,512,500
Total investments measured at NAV as the practical expedient	-	-	53,380,467
Total investments at fair value	$ 5,442,056	$ 7,512,500	$ 66,335,023

	Investments at Fair Value as of March 31, 2019		
	Level 1	Level 3	Total
Mutual funds	$ 25,405,424	$ -	$ 25,405,424
Common stock	-	1,734,432	1,734,432
Total investments measured at NAV as the practical expedient	-	-	2,575,540
Total investments at fair value	$ 25,405,424	$ 1,734,432	$ 29,715,396

For Level 3 investments, there were no purchases, issuances, or transfers into or out of Level 3 of the fair value hierarchy for the years ended March 31, 2020 and 2019.

Note 6 – Related Party Transactions

On March 31, 1987, the shareholders of Centaur established a class of common stock, Class C, to be held solely by the retirement plan trusts of Centaur or its subsidiaries, representing the only nonparticipant directed investment in the Plan. Centaur must redeem shares of the Class C common stock upon request of the Plan Sponsor.

On May 1, 2019, the Plan received 1,821 shares of Centaur, Inc. Class C common stock in kind as a result of the merger of the Heidtman Steel Products, Inc. Pension Plan and Trust. At March 31, 2020, the Plan held 2,404 shares of Centaur, Inc. Class C common stock, valued at estimated fair value of $7,512,500 ($3,125 per share). At March 31, 2019, the Plan held 623 shares of Centaur, Inc. Class C common stock, valued at estimated fair value of $1,734,432 ($2,784 per share). The net appreciation (depreciation) in the fair value of the Class C common stock for the years then ended was $869,425 and $1,081,510, respectively.

The Company periodically advances funds to the Plan for redemption of shares from terminated or retired participants. The Company may choose either to return shares to treasury stock or to reduce future contributions by the amount of such advances, which totaled $109,844 and $211,659 during plan year 2020 and 2019, respectively. In each plan year 2020 and 2019, 40 and 201 shares were returned to treasury stock, respectively.

Note 7 – Income Tax Status

The Internal Revenue Service ruled on March 31, 2014 that the Volume Submitter Profit Sharing Plan with CODA (the prototype plan of Wells Fargo Bank, N.A. upon which the Plan is based) qualifies under Section 401 of the Internal Revenue Code (IRC) and the related trust is, therefore, not subject to tax under present income tax law. The Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Sponsor has indicated that it will take the necessary steps, if any, to bring the Plan's operations into compliance with the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 8 – Risks and Uncertainties

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

SUPPLEMENTARY INFORMATION

HEIDTMAN STEEL
RETIREMENT SAVINGS 401(k) PLAN
EIN #34-0930923 PLAN #003
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
March 31, 2020

Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
Common/collective trust funds			
American Century	Retirement Date 2030 I		$ 18,045,673
	Retirement Date 2035 I		11,604,287
	Retirement Date 2040 I		6,429,702
	Retirement Date 2025 I		6,084,557
	Retirement Date 2045 I		4,384,194
	Retirement Date 2050 I		2,041,253
	Retirement Date 2020 I		890,927
	Retirement Date 2055 I		774,225
	Retirement Date 2060 I		664,588
	In Retirement I		8,574
The Standard	Stable Asset 2		2,452,487
			53,380,467
Mutual funds			
Blackrock iShares	S&P 500 Index Fund K		1,509,044
Vanguard	Total Bond Market Index Admiral		594,913
	Mid Cap Index Admiral		528,643
	Total Intl Stock Index Admiral		484,157
	Small Cap Index Admiral		423,527
	Total Intl Bond Index Admiral		112,274
MFS	Growth R4		485,767
Putnam	Equity Income Y		334,741
John Hancock	Bond R6		186,265
Invesco	International Diversified Fund Y		166,979
Carillon Eagle	Mid Cap Growth Fund R5		164,692
American Century	Mid Cap Value R6		105,795
	Emerging Markets R6		78,328
Templeton	Global Total Return R6		74,103
Principal	Small Cap Growth I Inst		62,680
JPMorgan	Government Bond R6		59,801
American Beacon	Small Cap Value R6		38,689
AllianceBernstein	High Income I		31,658
			5,442,056
Common stock			
*Centaur, Inc.	Class C common stock	**	7,512,500
*Cash value of life insurance	Cash Value of Life Insurance Certificate #6073535		380,825
	Cash Value of Life Insurance Certificate #066773104		194,598
	Cash Value of Life Insurance Certificate #U000032323		156,381
	Cash Value of Life Insurance Certificate #11781484		80,478
	Cash Value of Life Insurance Certificate #I00005403A		33,444
	Cash Value of Life Insurance Certificate #I00005905A		1,072
			846,798
*Participant loans	Interest rates ranging from 4.25% to 9.25%	$ –	753,727
Total investments			$ 67,935,548

* Indicates party-in-interest to the Plan.
** Historical cost information is not available for the nonparticipant directed investment.

HEIDTMAN STEEL
RETIREMENT SAVINGS 401(k) PLAN

FINANCIAL STATEMENTS

Years Ended March 31, 2020 and 2019

WILLIAM VAUGHAN
COMPANY

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WILLIAM VAUGHAN
COMPANY

INDEPENDENT AUDITOR'S REPORT

The Plan Administrative Committee
Heidtman Steel Retirement Savings 401(k) Plan
(formerly the Heidtman Steel Products, Inc. Profit Sharing and Savings Plan)

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Heidtman Steel Retirement Savings 401(k) Plan (the Plan), which comprise the statement of net assets available for benefits as of March 31, 2020, 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 the 2020 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, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statements.

Basis for Disclaimer of Opinion on the 2020 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N. A., the trustee of the Plan, except for comparing such information with the related information included in the 2020 financial statements. We have been informed by the Plan administrator that the trustee held the Plan's investment assets and executed investment

transactions from May 1, 2019 through March 31, 2020. The Plan administrator has obtained a certification from the trustee as of March 31, 2020 and for the period May 1, 2019 to March 31, 2020, that the information provided to the Plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion on the 2020 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2020 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2020 financial statements. Accordingly, we do not express an opinion on the 2020 financial statements.

Other Matters—Report on Supplementary Information and Report on 2019 Financial Statements

The supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of March 31, 2020 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, is presented for the purpose of additional analysis, and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2020 Financial Statements paragraph, we do not express an opinion on this supplemental schedule.

We have audited the accompanying financial statements of the Plan as of and for the year ended March 31, 2019, and in our report dated January 10, 2020, we expressed our opinion that such financial statements present fairly, in all material respects, net assets available for benefits as of March 31, 2019, and the changes in net assets available for benefits for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Form and Content in Compliance with DOL Rules and Regulations for 2020 Financial Statements

The form and content of the information included in the 2020 financial statements and supplemental schedule, 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, except for the omission of the cost of certain nonparticipant-directed plan investment assets that has not been disclosed in the supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of March 31, 2020 but is required to be disclosed, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

William Vaughan Company

January 13, 2021

HEIDTMAN STEEL
RETIREMENT SAVINGS 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
March 31, 2020 and 2019

ASSETS

	2020	2019
Investments at fair value	$ 66,335,023	$ 29,715,396
Cash value of life insurance	846,798	-
Notes receivable from participants	753,727	442,472
Employer contributions receivable	570,122	-
Total assets	68,505,670	30,157,868

LIABILITIES

Advance from plan sponsor	-	2,932
Net assets available for benefits	$ 68,505,670	$ 30,154,936

HEIDTMAN STEEL
RETIREMENT SAVINGS 401(k) PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years Ended March 31, 2020 and 2019

ADDITIONS

	2020	2019
Investment income (loss)		
Interest and dividends	$ 133,601	$ 1,403,295
Net appreciation (depreciation) of investments	(2,244,621)	1,098,892
Net change in value of life insurance policies	(29,020)	-
Total investment income (loss)	(2,140,040)	2,502,187
Interest on notes receivable from participants	33,192	24,068
Contributions		
Participant	1,246,491	1,207,539
Employer	868,168	277,881
Participant rollovers	2,634	142,476
Total contributions	2,117,293	1,627,896
Total additions	10,445	4,154,151

DEDUCTIONS

Benefits paid to participants	22,877,251	3,283,939
Administrative expenses	197,614	30,644
Other	26,182	-
Net change in advance to/from plan sponsor (excluding contributions and distributions)	(2,932)	(372)
Total deductions	23,098,115	3,314,211
Net increase (decrease) before transfers	(23,087,670)	839,940
Transfers from affiliated plan	61,438,404	-
Net increase (decrease) in net assets available for benefits	38,350,734	839,940
Net assets available for benefits		
Beginning of year	30,154,936	29,314,996
End of year	$ 68,505,670	$ 30,154,936

Note 1 – Summary of Plan

The following description of the Heidtman Steel Retirement Savings 401(k) Plan (the Plan), formerly known as the Heidtman Steel Products, Inc. Profit Sharing and Savings Plan, provides only general information. Participants should refer to the Plan document for complete information about the Plan.

General

The Plan, as amended and restated effective May 1, 2019, is a defined contribution plan covering substantially all employees of Heidtman Steel Products, Inc. (the Company and Plan Sponsor) who have attained age 18. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective May 1, 2019, the plan assets from the Heidtman Steel Products, Inc. Pension Plan and Trust were merged into this plan.

Participant Accounts

Each participant's account is credited with an allocation of the Company's contributions, the participant's contributions, and an allocation of Plan earnings (losses) based upon participant balances. Participants direct the investment of their accounts, with the exception of Company contributions made in Company stock, among the investment funds offered by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the vested balance of the participant's account.

Notes Receivable from Participants

Participants may borrow from their accounts, as defined by the Plan, a minimum of $1,000 up to the lessor of fifty percent of the vested balance or $50,000. Terms of the loan are based on the terms of the individual promissory note. The loans are secured by the balance of the participant's account and bear a reasonable rate of interest not to exceed the maximum rate permitted by law. Principal and interest are paid through payroll deductions.

Contributions

Effective May 1, 2019, the Company may elect to contribute a discretionary nonelective contribution which is allocated to eligible participants as a percentage of their eligible wages. Previously, the Company could make a discretionary profit sharing contribution. The Company made a discretionary nonelective contribution of $570,122 for the year ended March 31, 2020. There were no discretionary profit sharing contributions for the year ended March 31, 2019.

The Company may elect to contribute a discretionary matching contribution. For plan years ended March 31, 2020 and 2019, the Company elected to match each participants' deferral dollars up to $1,000 per calendar year.

Note 1 – Summary of Plan (continued)

Contributions (continued)

Participants may elect to defer as contributions an amount up to the maximum percentage allowable by law. Effective May 1, 2019, unless newly hired employees specify otherwise, they will be auto enrolled at an initial pre-tax contribution of 3% with a 1% annual increase to a maximum pre-tax contribution rate of 15%, as further defined in the Plan document.

Vesting

Upon retirement, total and permanent disability before retirement, or death, participants (or their beneficiaries) are entitled to receive the full value of their accounts. Upon termination of employment for any reason other than retirement, total and permanent disability, or death, a participant is entitled to the vested interest in his or her account. Participants are immediately vested in their contributions plus actual earnings (losses) thereon. Vesting of employer contributions is based upon years of continuous service. A participant's account vests ratably, becoming fully vested after six years of credited service.

Forfeitures

Forfeited balances of terminated participants' nonvested accounts are to be used to pay administrative expenses, to be allocated to participants annually as additional nonelective contributions, or to be used to reduce Company matching contributions (as further defined in the Plan document). Forfeited balances available amounted to $103,952 and $3,112 at March 31, 2020 and 2019, respectively. Forfeitures totaling $119,688 and $100,110 were used to reduce the Company's 2020 and 2019 matching contributions, respectively.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of the Employee Retirement Income Security Act of 1974. Upon termination of the Plan, or upon the complete discontinuance of Company contributions under the Plan, participants become fully vested in the total value of their account.

Administrative Expenses

Certain administrative expenses are paid by the Plan, as described in the Plan document. The services are rendered by parties-in-interest to the Plan.

Note 2 – Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Benefit payments to participants are recorded when paid.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. There have been no changes in the valuation methods used. The Plan's investments were held by Massachusetts Mutual Life Insurance Company for the period April 1, 2018 through April 30, 2019, and by Wells Fargo Bank, N. A. (the Plan Trustee) from May 1, 2019 through March 31, 2020.

The appraised fair value of Centaur, Inc. Class C common stock is determined annually by an independent valuation company. This appraisal was based upon a combination of the market and cost valuation techniques, consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables, and estimated fair value of Company assets and liabilities.

Mutual funds represent investments with various investment managers. The fair values of these investments are determined by reference to the fund's underlying assets, which are principally marketable equity and fixed income securities. Shares held in mutual funds are valued at net asset value.

Common/collective trust funds (CCTs) represent investments with various investment managers. Units held in CCTs, including stable value funds, are fair valued at net asset value (NAV). The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liability. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Life insurance policies, for which the Plan is the sole beneficiary, are valued at cash surrender value.

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.

Note 2 – Significant Accounting Policies (continued)

Investment Valuation and Income Recognition (continued)

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

Notes Receivable from Participants

Notes receivable from participants represent outstanding loans and are measured at their unpaid principal balance plus accrued interest.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that could affect the amounts reported in the financial statements and accompanying notes. Most significantly, an estimate of the fair market value of Centaur, Inc. Class C common stock is determined annually by an independent valuation company and is used by management in the preparation of the Plan's financial statements. Actual results could differ from those estimates.

New Accounting Pronouncement

During 2020, the Plan adopted Accounting Standards Update (ASU) No. 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement*. As a result of the adoption of ASU No. 2018-13, the Plan primarily removed and modified certain Level 3 fair value disclosures. This standard was adopted retrospectively. The adoption of this ASU did not have an impact on the Plan's net assets or changes in net assets.

Subsequent Events

Management has evaluated subsequent events through January 13, 2021, the date the financial statements were available to be issued.

Note 3 – Investments

Most of the investment information disclosed in the accompanying financial statements and supplemental schedule as of and for the year ended March 31, 2020, including investments held, net appreciation (depreciation) of investments, and interest and dividends, were obtained or derived from information supplied to the Plan Sponsor and certified as complete and accurate by Wells Fargo Bank, N.A.. See Note 4 for a description of other investments held in the Plan.

Note 3 – Investments (continued)

For the year ended March 31, 2020, investments held by the Plan (including investments purchased, sold, as well as held during the year, but excluding the other investments described in Note 4) appreciated (depreciated) by $(3,114,046).

For the year ended March 31, 2020, interest and dividend income from investments as defined above amounted to $133,601.

Note 4 – Other Investments

Other investments held in the Plan, which are not certified as complete and accurate, include Centaur, Inc. Class C common stock and the cash surrender value of life insurance.

At March 31, 2020, the investment in Centaur, Inc. Class C common stock is held by the Plan Sponsor. The fair value of stock at that date was $7,512,500, and the net appreciation (depreciation) in fair value for the year then ended was $869,425.

The cash value of life insurance was $846,798 at March 31, 2020, and the net change in the cash value of life insurance for the year then ended was $(29,020).

Note 5 – Fair Value Measurements

The various inputs that may be used to determine the value of the Plan's investments are summarized in three broad levels within the fair value hierarchy. The three levels are described below:

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;
Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly; and
Level 3: Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

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

The following tables set forth by level within the fair value hierarchy the Plan's investments at fair value, as of March 31, 2020 and 2019. Assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

Note 5 – Fair Value Measurements (continued)

	Investments at Fair Value as of March 31, 2020		
	Level 1	Level 3	Total
Mutual funds	$ 5,442,056	$ -	$ 5,442,056
Common stock	-	7,512,500	7,512,500
Total investments measured at NAV as the practical expedient	-	-	53,380,467
Total investments at fair value	$ 5,442,056	$ 7,512,500	$ 66,335,023

	Investments at Fair Value as of March 31, 2019		
	Level 1	Level 3	Total
Mutual funds	$ 25,405,424	$ -	$ 25,405,424
Common stock	-	1,734,432	1,734,432
Total investments measured at NAV as the practical expedient	-	-	2,575,540
Total investments at fair value	$ 25,405,424	$ 1,734,432	$ 29,715,396

For Level 3 investments, there were no purchases, issuances, or transfers into or out of Level 3 of the fair value hierarchy for the years ended March 31, 2020 and 2019.

Note 6 – Related Party Transactions

On March 31, 1987, the shareholders of Centaur established a class of common stock, Class C, to be held solely by the retirement plan trusts of Centaur or its subsidiaries, representing the only nonparticipant directed investment in the Plan. Centaur must redeem shares of the Class C common stock upon request of the Plan Sponsor.

On May 1, 2019, the Plan received 1,821 shares of Centaur, Inc. Class C common stock in kind as a result of the merger of the Heidtman Steel Products, Inc. Pension Plan and Trust. At March 31, 2020, the Plan held 2,404 shares of Centaur, Inc. Class C common stock, valued at estimated fair value of $7,512,500 ($3,125 per share). At March 31, 2019, the Plan held 623 shares of Centaur, Inc. Class C common stock, valued at estimated fair value of $1,734,432 ($2,784 per share). The net appreciation (depreciation) in the fair value of the Class C common stock for the years then ended was $869,425 and $1,081,510, respectively.

The Company periodically advances funds to the Plan for redemption of shares from terminated or retired participants. The Company may choose either to return shares to treasury stock or to reduce future contributions by the amount of such advances, which totaled $109,844 and $211,659 during plan year 2020 and 2019, respectively. In each plan year 2020 and 2019, 40 and 201 shares were returned to treasury stock, respectively.

Note 7 – Income Tax Status

The Internal Revenue Service ruled on March 31, 2014 that the Volume Submitter Profit Sharing Plan with CODA (the prototype plan of Wells Fargo Bank, N.A. upon which the Plan is based) qualifies under Section 401 of the Internal Revenue Code (IRC) and the related trust is, therefore, not subject to tax under present income tax law. The Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Sponsor has indicated that it will take the necessary steps, if any, to bring the Plan's operations into compliance with the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 8 – Risks and Uncertainties

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

SUPPLEMENTARY INFORMATION

HEIDTMAN STEEL
RETIREMENT SAVINGS 401(k) PLAN
EIN #34-0930923 PLAN #003
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS
(HELD AT END OF YEAR)
March 31, 2020

Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
Common/collective trust funds			
American Century	Retirement Date 2030 I		$ 18,045,673
	Retirement Date 2035 I		11,604,287
	Retirement Date 2040 I		6,429,702
	Retirement Date 2025 I		6,084,557
	Retirement Date 2045 I		4,384,194
	Retirement Date 2050 I		2,041,253
	Retirement Date 2020 I		890,927
	Retirement Date 2055 I		774,225
	Retirement Date 2060 I		664,588
	In Retirement I		8,574
The Standard	Stable Asset 2		2,452,487
			53,380,467
Mutual funds			
Blackrock iShares	S&P 500 Index Fund K		1,509,044
Vanguard	Total Bond Market Index Admiral		594,913
	Mid Cap Index Admiral		528,643
	Total Intl Stock Index Admiral		484,157
	Small Cap Index Admiral		423,527
	Total Intl Bond Index Admiral		112,274
MFS	Growth R4		485,767
Putnam	Equity Income Y		334,741
John Hancock	Bond R6		186,265
Invesco	International Diversified Fund Y		166,979
Carillon Eagle	Mid Cap Growth Fund R5		164,692
American Century	Mid Cap Value R6		105,795
	Emerging Markets R6		78,328
Templeton	Global Total Return R6		74,103
Principal	Small Cap Growth I Inst		62,680
JPMorgan	Government Bond R6		59,801
American Beacon	Small Cap Value R6		38,689
AllianceBernstein	High Income I		31,658
			5,442,056
Common stock			
*Centaur, Inc.	Class C common stock	**	7,512,500
*Cash value of life insurance	Cash Value of Life Insurance Certificate #6073535		380,825
	Cash Value of Life Insurance Certificate #066773104		194,598
	Cash Value of Life Insurance Certificate #U000032323		156,381
	Cash Value of Life Insurance Certificate #11781484		80,478
	Cash Value of Life Insurance Certificate #I00005403A		33,444
	Cash Value of Life Insurance Certificate #I00005905A		1,072
			846,798
*Participant loans	Interest rates ranging from 4.25% to 9.25%	$ –	753,727
Total investments			$ 67,935,548

* Indicates party-in-interest to the Plan.
** Historical cost information is not available for the nonparticipant directed investment.