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

2020

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

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
- [ ] 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
STAR PIPE PRODUCTS, LTD. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1994

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)
STAR PIPE PRODUCTS, LTD.

4018 WEST HOLLOW PARKWAY
HOUSTON, TX 77082-4604

2b Employer Identification Number (EIN) 76-0000905

2c Plan Sponsor's telephone number 713-558-3000

2d Business code (see instructions) 424990

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2021	LUIS GARCIA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [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
c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	432
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)**	361
a(2) Total number of active participants at the end of the plan year	**6a(2)**	446
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	73
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	519
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	1
f Total. Add lines **6d** and **6e**	**6f**	520
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	383
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	8
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

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

9a Plan funding arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[X]	Trust
(4)	[ ]	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	[ ]	Insurance
(2)	[ ]	Code section 412(e)(3) insurance contracts
(3)	[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)	[ ]	0	**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 2020 Form M-1 annual report. If the plan was not required to file the 2020 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE C (Form 5500)	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.**	**2020** **This Form is Open to Public Inspection.**

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
STAR PIPE PRODUCTS, LTD. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
STAR PIPE PRODUCTS, LTD.

D Employer Identification Number (EIN)
76-0000905

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	29734	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

JAYKAY WEALTH ADVISORS INC

56-2424170

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	19802	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

HILLIARD & ASSOCIATES, P.C.

76-0411322

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT/AUDITOR	18000	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)

(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 ☐

(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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BAIRD SH TM BOND IS - US BANCORP F 39-0281260	0.02%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GLENMEDE LG CAP CORE - STATE STREE 04-0025081	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
J H BALANCED T - JANUS SERVICES LL 43-1804048	0.35%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JHANCOCK BOND I - JOHN HANCOCK SIG 01-0233346	0.05%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MS INSIGHT A - DST ASSET MANAGER S	430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MSIF INTL ADV PTF I - DST ASSET MA	430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NB LG CAP VAL INST - DST ASSET MAN 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIM STKPLUS SM A - DST ASSET MANAG 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.45%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP BLUE CHIP GRTH - T. ROWE PRICE 52-2269240	0.15%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WM BLAIR SMIDCP GR N - DST ASSET M	430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALGER SMALL CAP GROWTH INSTL FD CL	600 PLAZA ONE 6TH FL JERSITY CITY, NJ 07311	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation		**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN 2025 TARGETDATE RETIREMNT	3500 WISEMAN BLVD SAN ANTONIO, TX 78251-4321	0.37%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BARON GLOBAL ADVANTAGE FD RETAIL 767 5TH AVENUE 49TH FLOOR NEW YORK, NY 10153	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CLEARBRIDGE INTERNTGROWTH FD CL A 620 8TH AVENUE 49TH FL. NEW YORK, NY 10018	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MATTHEWS CHINA SMALLCOMPANIES INVE 4 EMBARCADERO CENTER SUITE 550 SAN FRANCISCO, CA 94111	0.40%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MORGAN STANLEY DISCOVERY PORT CL A 522 FIFTH AVENUE 4TH FLOOR NEW YORK, NY 10036	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MORGAN STANLEY INSIGHT A 522 FIFTH AVENUE 4TH FLOOR NEW YORK, NY 10036	0.40%

(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

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

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

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

a Name:

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

2020

This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
STAR PIPE PRODUCTS, LTD. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
STAR PIPE PRODUCTS, LTD.

D Employer Identification Number (EIN)
76-0000905

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: WF STABLE FUND C

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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)
52-2250946-001	C	1376789

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

2020

This Form is Open to Public Inspection

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
STAR PIPE PRODUCTS, LTD. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
STAR PIPE PRODUCTS, LTD.

D Employer Identification Number (EIN)
76-0000905

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	2678
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	536	556211
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	281170
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	445165	358656
(9) Value of interest in common/collective trusts	1c(9)	1113303	1376789
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	15013689	17528398
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

			(a) Beginning of Year	**(b)** End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**	0	0
	(2) Employer real property	**1d(2)**	0	0
e	Buildings and other property used in plan operation	**1e**	0	0
f	Total assets (add all amounts in lines 1a through 1e)	**1f**	16572693	20103902
	Liabilities			
g	Benefit claims payable	**1g**	0	0
h	Operating payables	**1h**	0	0
i	Acquisition indebtedness	**1i**	0	0
j	Other liabilities	**1j**	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	16572693	20103902

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)**	417954	
	(B) Participants	**2a(1)(B)**	1312164	
	(C) Others (including rollovers)	**2a(1)(C)**	212183	
	(2) Noncash contributions	**2a(2)**	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		1942301
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**	576	
	(B) U.S. Government securities	**2b(1)(B)**	0	
	(C) Corporate debt instruments	**2b(1)(C)**	0	
	(D) Loans (other than to participants)	**2b(1)(D)**	0	
	(E) Participant loans	**2b(1)(E)**	22575	
	(F) Other	**2b(1)(F)**	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		23151
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**	0	
	(B) Common stock	**2b(2)(B)**	479	
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**	940452	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		940931
	(3) Rents	**2b(3)**		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**	159493	
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**	156702	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		2791
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**	0	
	(B) Other	**2b(5)(B)**	23525	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		23525

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		31220
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2051638
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		5015557
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1342327	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1342327
f Corrective distributions (see instructions)	2f		68647
g Certain deemed distributions of participant loans (see instructions)	2g		5458
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	380	
(4) Other	2i(4)	67536	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		67916
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1484348
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3531209
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: HILLIARD & ASSOCIATES, P.C. **(2)** EIN: 76-0411322

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	

			Yes	No	Amount
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e	Was this plan covered by a fidelity bond?	**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 Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2020

This Form is Open to Public Inspection.

For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

A Name of plan
STAR PIPE PRODUCTS, LTD. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
STAR PIPE PRODUCTS, LTD.

D Employer Identification Number (EIN)
76-0000905

Part I Distributions

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

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

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

EIN(s): 04-6568107

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

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

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **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 deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

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

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

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

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

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

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

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

19 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_____

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan

Financial Statements

For the Year Ended December 31, 2020

Hilliard & Associates, P.C.
Certified Public Accountants

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan

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December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Participants of
Star Pipe Products, Ltd. 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Star Pipe Products, Ltd. 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2020, and 2019, and the related statement of changes in net assets available for benefits for the year ended December 31, 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of the years ended December 31, 2020, and 2019, and for the year ended December 31, 2020, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2020, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and 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 paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the 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, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Sugar Land, Texas
October 15, 2021

Financial Statements

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
As of December 31, 2020 and 2019

	2020	2019
ASSETS		
Investments, at fair value	$ 19,745,246	$ 16,127,528
Employer receivable	246,175	417,953
Employee receivable	35,792	24,753
Notes receivable from participants	358,656	445,165
Total Assets	20,385,869	17,015,399
LIABILITIES		
Corrective distributions payable	76,710	68,647
Total Liabilities	76,710	68,647
NET ASSETS AVAILABLE FOR BENEFITS	$ 20,309,159	$ 16,946,752

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

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2020

ADDITIONS	
Investment Income	
Dividends and interest	$ 941,507
Net change in fair value of investments	2,109,174
Total Investment Income (Loss)	3,050,681
Interest on Participant Loans	22,575
Contributions	
Employee	1,246,493
Employer	246,176
Rollovers	212,183
Total Contributions	1,704,852
TOTAL ADDITIONS	4,778,108
DEDUCTIONS	
Benefit payments	1,347,785
Administrative expenses	67,916
TOTAL DEDUCTIONS	1,415,701
DECREASE IN NET ASSETS AVAILABLE FOR BENEFITS	3,362,407
NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR	16,946,752
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	$ 20,309,159

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

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2020

NOTE 1—DESCRIPTION OF THE PLAN

The following description of the Star Pipe Products, Ltd. 401(k) Profit Sharing Plan ("the Plan") is provided for general information purposes only. Participants should refer to the plan document for more complete information.

The Plan was established on October 1, 1996, as a defined contribution plan under Section 401(k) of the Internal Revenue Code of 1986, as amended ("the IRC"). The Plan covers substantially all employees of Star Pipe Products, Ltd. and Star Pipe USA, LLC ("the Companies"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. The Companies are the sponsors of the Plan and Star Pipe Products, Ltd. serves as the plan administrator.

The Plan had adopted a Prototype Defined Contribution Plan sponsored by Wells Fargo Bank, N.A., who served as the trustee of the Plan. Effective March 1, 2019, the assets of the Plan were transferred to Fidelity Management Trust Company, the new trustee, and the Company adopted a Fidelity volume submitter plan.

Contributions

Employees who have completed six months of service are eligible to make salary deferral contributions to the Plan beginning on the first of any calendar quarter on or after their eligible date. Participants may elect salary deferrals up to 90% of their eligible compensation, not to exceed the dollar limit set by law. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants' contributions may be either pre-tax or Roth deferrals.

The Companies may make discretionary matching and other discretionary contributions to the Plan. Participants employed on the last day of the plan year receive an allocation of contributions.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Companies' contribution and (b) investment income or loss and charged with an allocation of administrative expenses. Investment income or loss allocations are based on individual participant account balances as of the end of the day in which the income or loss was earned.

Forfeitures

Forfeited balances of terminated participants' nonvested accounts are used to pay plan expenses and reduce future Company contributions.

Vesting

Participants are immediately 100 percent vested in their contributions and earnings thereon. Vesting in the Companies' discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is vested in the following percentages based upon years of credited service: 25% after one year, 50% after two years, 75% after three years, and 100% after four years.

Payment of Benefits

The Plan is intended for long-term savings but provides for early withdrawals and loan arrangements under certain conditions. Upon termination of service, a participant may elect to receive a lump-sum payment equal to the amount of benefits in his or her account.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear a reasonable rate of interest established by the administrator. Principal and interest are paid ratably through monthly payroll deductions.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Date of Management's Review

Management has evaluated subsequent events through October 15, 2021, the date which the financial statements were available to be issued.

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires the use of estimates and assumptions that affect the

reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from these estimates.

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. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or decline in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Note Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. As of December 31, 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced and the delinquent note receivable is recorded as a benefit payment.

Payment of Benefits

Benefit payments are recorded when paid.

Administrative Expenses

Administrative expenses of the Plan are allocated to participants' accounts. Loan setup fees, loan carrying fees and termination handling fees are paid by the participant from the Plan assets. During the year ended December 31, 2020, the Company provided certain administrative services at no cost.

NOTE 3—FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) *820, Fair Value Measurements and Disclosures*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 2 inputs consist of other significant observable inputs (including quoted prices for similar securities, interest rates, etc.). Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on available inputs to measure the fair value of its investments. When available, the Plan measures fair value using

Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available.

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The valuation methodologies used for assets measured at fair value are as follows:

Mutual Funds

The fair value of mutual funds is based on quoted prices of the shares held by the Plan at year end.

Collective Investment Trust Funds

The fair value of collective investment trust funds is based on the net asset values as determined by the fund trustees using estimated fair value of the underlying net assets held by the funds. Net asset value is used as a practical expedient for fair value. This practical expedient is not used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions may occur daily. There were no unfunded commitments as of December 31, 2020.

One of the collective investment trust funds is a stable return fund. If the Plan initiates a full redemption of the stable return fund, the issuer reserves the right to require 12 months' notice in order to ensure that securities liquidations will be carried out in an orderly business manner.

Self-Directed Brokerage Accounts

Self-directed brokerage accounts consist of cash, stocks, mutual funds and exchange-traded funds ("ETFs"). The fair value of stocks, mutual funds and ETFs are based on quoted prices of the shares or units held at year end.

The following table sets forth by level, within the fair value ("FV") hierarchy, the Plan's assets at fair value as of December 31, 2020, and 2019

Assets at Fair Value as of December 31, 2020				
	Level 1	Level 2	Level 3	Total
Assets in FV hierarchy:				
Self-directed brokerage	$ 1,093,835	$ -	$ -	$ 1,093,835
Mutual funds	17,274,622	-	-	17,274,622
Total assets in FV hierarchy	18,368,457	-	-	18,368,457
Investments measured at NAV				1,376,789
Total investments at FV	$ 18,368,457	$ -	$ -	$ 19,745,246

Assets at Fair Value as of December 31, 2019				
	Level 1	Level 2	Level 3	Total
Assets in FV hierarchy:				
Mutual funds	$ 15,014,225	$ -	$ -	$ 15,014,225
Total assets in FV hierarchy	15,014,225	-	-	15,014,225
Investments measured at NAV				1,113,303
Total investments at FV	$ 15,014,225	$ -	$ -	$ 16,127,528

NOTE 4—PLAN TERMINATION

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

NOTE 5—RISKS AND UNCERTAINTIES

The Plan provides for various investments in equity funds and other funds. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term.

NOTE 6—FEDERAL INCOME TAX STATUS

The volume submitter plan obtained an IRS opinion letter on March 31, 2014, in which the Internal Revenue Service stated that the volume submitter plan, as then designed, was in compliance with the applicable requirements of the IRC.

NOTE 7—FORFEITURES

As of December 31, 2020, and 2019, the balance of forfeited nonvested accounts totaled $31,899 and $33,038, respectively. The amounts may be used to offset future Plan expenses and future employer contributions. For the year ending December 31, 2020, $18,762 was used to pay Plan expenses.

NOTE 8—INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate:

a. Investments, as shown in the statements of net assets available for benefits and in the supplemental schedule as of December 31, 2020, and 2019.

b. Investment income (loss), as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2020.

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

NOTE 9—RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits and contributions received per the financial statements to Schedule H of Form 5500. The 2019 contributions receivable are recognized as contributions income on the 2020 Schedule H of Form 5500. The 2020 contributions receivable are excluded from contributions income on Schedule H of Form 5500. Corrective contributions payable are deducted from contributions income in the financial statements.

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2020

	2020	2019
Net assets available for benefits per the financial statements	$ 20,309,159	$ 16,946,752
Employee contributions receivable	(35,792)	(24,753)
Employer contributions receivable	(246,175)	(417,953)
Corrective distributions payable	76,710	68,647
Net assets available for benefits per Schedule H of Form 5500	$ 20,103,902	$ 16,572,693

Employer contributions per the financial statements	$ 246,176
Less contributions receivable at December 31, 2020	(246,175)
Add contributions receivable at December 31, 2019	417,953
Employer contributions per Schedule H of Form 5500	$ 417,954

Employee contributions per the financial statements	$ 1,246,493
Less contributions receivable at December 31, 2020	(35,792)
Add contributions receivable at December 31, 2019	24,753
Add corrective contributions payable at December 31, 2020	76,710
Employee contributions per Schedule H of Form 5500	$ 1,312,164

Supplemental Information

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year)
December 31, 2020

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Interest-Bearing Cash			
*	FID Cash Reserves	Interest-bearing cash	(1)	$ 162,530
*	FID Government Money Mkt Fund	Interest-bearing cash	(1)	393,681
		Total Interest-Bearing Cash		556,211
	Noninterest-Bearing Cash	Noninterest-bearing cash	(1)	2,678
	Mutual Funds and ETFs			
*	FID 500 Index Fund	Interest in registered investment co.	(1)	635,281
*	FID Nasdaq Comp Index Fund	Interest in registered investment co.	(1)	247,852
*	FID OTC Portfolio	Interest in registered investment co.	(1)	170,342
	Glenmede Quant. US Lg Cap Core	Interest in registered investment co.	(1)	49,951
	Morgan Stanley Insight Fund	Interest in registered investment co.	(1)	1,750,313
	Neuberger Berman Lg Cap Value	Interest in registered investment co.	(1)	192,350
	T. Rowe Price Blue Chip Growth	Interest in registered investment co.	(1)	325,527
*	FID Extended Market Index Fund	Interest in registered investment co.	(1)	64,077
*	FID Select IT Services Portfolio	Interest in registered investment co.	(1)	190,612
	William Blair Sm-Mid Cap Growth	Interest in registered investment co.	(1)	80,040
	Conestoga Small Cap Institutional	Interest in registered investment co.	(1)	109,953
*	FID Small Cap Index Fund	Interest in registered investment co.	(1)	116,590
	PIMCO StocksPLUS Small Fund	Interest in registered investment co.	(1)	38,028
	Morgan Stanley Inst Intl Advantage	Interest in registered investment co.	(1)	118,117
*	FID Real Estate Invest Portfolio	Interest in registered investment co.	(1)	19,256
*	FID Select Health Care Portfolio	Interest in registered investment co.	(1)	365,673
*	FID Select Med Tech and Devices	Interest in registered investment co.	(1)	403,171
*	FID Select Software and IT Serv	Interest in registered investment co.	(1)	771,827
*	FID Freedom 2005 Fund	Interest in registered investment co.	(1)	6,922
*	FID Freedom 2010 Fund	Interest in registered investment co.	(1)	4,419
*	FID Freedom 2015 Fund	Interest in registered investment co.	(1)	696,862
*	FID Freedom 2020 Fund	Interest in registered investment co.	(1)	895,890
*	FID Freedom 2025 Fund	Interest in registered investment co.	(1)	3,175,211
*	FID Freedom 2030 Fund	Interest in registered investment co.	(1)	1,183,535
*	FID Freedom 2035 Fund	Interest in registered investment co.	(1)	1,336,887
*	FID Freedom 2040 Fund	Interest in registered investment co.	(1)	1,197,118
*	FID Freedom 2045 Fund	Interest in registered investment co.	(1)	707,817
*	FID Freedom 2050 Fund	Interest in registered investment co.	(1)	524,011
*	FID Freedom 2055 Fund	Interest in registered investment co.	(1)	320,843

The information shown on this schedule has been summarized from information provided by the Trustee, which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2020

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
*	FID Freedom 2060 Fund	Interest in registered investment co.	(1)	97,324
*	FID Freedom 2065 Fund	Interest in registered investment co.	(1)	4,379
*	FID Freedom Income Fund	Interest in registered investment co.	(1)	295
	Janus Henderson Balanced Fund	Interest in registered investment co.	(1)	98,269
	Baird Short-Term Bond Fund Inst	Interest in registered investment co.	(1)	270,680
*	FID Capital & Income Fund	Interest in registered investment co.	(1)	125,622
*	FID Total Bond Fund	Interest in registered investment co.	(1)	493,187
	John Hancock Bond Fund	Interest in registered investment co.	(1)	102,774
	Alger Small Cap Growth Inst Fund	Interest in registered investment co.	(1)	6,253
	American 2025 Target Date Rtrmt.	Interest in registered investment co.	(1)	5,473
	Baron Global Advantage Fund	Interest in registered investment co.	(1)	12,611
	Legg Mason Cap Mgmt Glbl GRW	Interest in registered investment co.	(1)	10,105
	Matthews China Sm Companies Adv	Interest in registered investment co.	(1)	5,604
	Morgan Stanley Inst. Mid Cap Gwth	Interest in registered investment co.	(1)	7,125
	Morgan Stanley Cap Opportunities	Interest in registered investment co.	(1)	13,214
*	FID Disruptive Communication Fd	Interest in registered investment co.	(1)	4,014
*	FID Disruptive Finance Fund	Interest in registered investment co.	(1)	4,167
*	FID Disruptive Automation Fund	Interest in registered investment co.	(1)	4,168
*	FID Disruptive Medicine Fund	Interest in registered investment co.	(1)	4,103
*	FID Disruptive Technology Fund	Interest in registered investment co.	(1)	4,125
*	FID Agricultural Product Fund	Interest in registered investment co.	(1)	4,177
*	FID Water Sustainability Fund	Interest in registered investment co.	(1)	2,065
*	FID Disruptors Fund	Interest in registered investment co.	(1)	4,117
*	FID Global Bond Fund	Interest in registered investment co.	(1)	10,042
*	FID Zero Total Market Index Fd	Interest in registered investment co.	(1)	5,978
*	FID Investment Grade	Interest in registered investment co.	(1)	10,039
*	FID Zero Extnd Market Index	Interest in registered investment co.	(1)	6,442
*	FID Zero International Index	Interest in registered investment co.	(1)	5,904
	Vaneck Vectors ETF Vid Gaming	Interest in registered investment co.	(1)	1,752
	Vaneck Vectors ETF Gold Miners	Interest in registered investment co.	(1)	81,873
	SPDR Dow Jones Indl Avg ETF	Interest in registered investment co.	(1)	51,984
	SPDR Ser KBW BK ETF	Interest in registered investment co.	(1)	12,758
	SPDR Indx Shs Fds FTSE/Macquarie	Interest in registered investment co.	(1)	760
	S&P 500 Depository Receipt	Interest in registered investment co.	(1)	37,388
	ARK ETF Israel Inovate	Interest in registered investment co.	(1)	1,484
	Direxion Shs ETF Dly S&P 500 BR	Interest in registered investment co.	(1)	39

The information shown on this schedule has been summarized from information provided by the Trustee, which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2020

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Crown Castle International Corp	Interest in registered investment co.	(1)	1,592
	Amplify ETF Advanced Battery	Interest in registered investment co.	(1)	395
	Advisorshares Active Bear ETF	Interest in registered investment co.	(1)	74,308
	Advisorshares Dorsey Wright Short	Interest in registered investment co.	(1)	237,753
	ARK ETF Fintech Innova	Interest in registered investment co.	(1)	2,486
	Global X Fds Global X Lithium	Interest in registered investment co.	(1)	3,095
		Total Mutual Funds and ETFs		17,528,398
	Corporate Common Stocks			
	Marvel Technology Group Ltd.	Common stock	(1)	2,377
	Social Capital Hedosophia Hldgs III	Common stock	(1)	3,354
	Garmin Ltd Shs	Common stock	(1)	2,393
	Abcellera Biologics Inc. Com NPV	Common stock	(1)	1,811
	Adobe Sys Inc	Common stock	(1)	2,501
	Advanced Micro Devices Inc	Common stock	(1)	18,342
	Agora Inc Spon Ads	Common stock	(1)	475
	Alibaba Group Hldg Ltd	Common stock	(1)	18,618
	Alteryx Inc.	Common stock	(1)	3,045
	Amazon.com Inc	Common stock	(1)	29,312
	American Airlines Group Inc	Common stock	(1)	4,731
	Analog Devices Inc	Common stock	(1)	3,693
	Apple Computer Inc	Common stock	(1)	18,619
	Applied Materials Inc	Common stock	(1)	2,157
	Array Technolgies Inc	Common stock	(1)	2,157
	Astrazeneca PLC	Common stock	(1)	2,499
	Bank of America Corp	Common stock	(1)	9,217
	Box Inc	Common stock	(1)	541
	CD Projekt SA	Common stock	(1)	922
	CIIG Merger Corp	Common stock	(1)	2,812
	Cerence Inc.	Common stock	(1)	1,507
	Cognex Corp	Common stock	(1)	803
	Contextlogic Inc.	Common stock	(1)	912
	Cummins Engine Co Inc	Common stock	(1)	1,135
	Darling Intl Inc	Common stock	(1)	2,884
	Datadog Inc	Common stock	(1)	1,969
	Discover Finl Svcs	Common stock	(1)	1,811

The information shown on this schedule has been summarized from information provided by the Trustee, which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2020

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Emergent Biosolutions Inc.	Common stock	(1)	4,480
	Etsy Inc	Common stock	(1)	10,675
	Facebook Inc	Common stock	(1)	2,732
	Fanuc Ltd	Common stock	(1)	1,842
	Farfetch Ltd	Common stock	(1)	638
	Fastly Inc	Common stock	(1)	5,242
	Forum Merger III Corp	Common stock	(1)	1,354
	Goldman Sachs Group Inc	Common stock	(1)	5,300
	Green Dot Corp	Common stock	(1)	1,116
	Guidewire Software Inc	Common stock	(1)	1,931
	Intel Corp	Common stock	(1)	15,049
	Irobot Corp	Common stock	(1)	1,044
	Johnson & Johnson	Common stock	(1)	3,934
	Jumia Technologies AG	Common stock	(1)	2,018
	Lam Research Corp	Common stock	(1)	2,370
	MP Material Corp	Common stock	(1)	1,608
	Mastercard Inc	Common stock	(1)	17,872
	Merck & Co Inc	Common stock	(1)	2,045
	Mitek Sys Inc	Common stock	(1)	889
	Nano One Matls Corp	Common stock	(1)	478
	New Relic Inc	Common stock	(1)	654
	NIKE Inc	Common stock	(1)	1,415
	Palantir Technologies Inc	Common stock	(1)	2,355
	Nokia Corp	Common stock	(1)	391
	OpenDoor Technologies Inc	Common stock	(1)	4,546
	Pagerduty Inc	Common stock	(1)	2,085
	Plug Pwr Inc	Common stock	(1)	3,018
	Pubmatic Inc	Common stock	(1)	1,398
	Redfin Corp	Common stock	(1)	686
	Scholastic Corp	Common stock	(1)	1,250
	Schwab Charles Corp	Common stock	(1)	2,652
	Shift4 Pmts Inc	Common stock	(1)	1,131
	Shutterstock Inc	Common stock	(1)	1,434
	Snowflake Inc	Common stock	(1)	1,407
	Sotera Health Co	Common stock	(1)	1,372
	Splunk Inc	Common stock	(1)	1,699

The information shown on this schedule has been summarized from information provided by the Trustee, which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2020

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Taiwan Semiconductor Mfg Co Ltd	Common stock	(1)	5,473
	Teladoc Inc	Common stock	(1)	3,999
	The Trade Desk Inc	Common stock	(1)	2,403
	Trupanion Inc	Common stock	(1)	2,155
	Twilio Inc	Common stock	(1)	1,692
	Twitter Inc	Common stock	(1)	2,708
	United Parcel Svc Inc	Common stock	(1)	1,694
	Upstart Hldgs Inc	Common stock	(1)	1,426
	Velodyne Lidar Inc	Common stock	(1)	1,141
	Virgin Galactic Holdings Inc	Common stock	(1)	1,187
	Visa Inc	Common stock	(1)	2,187
	Workhorse Group Inc	Common stock	(1)	495
	Xpeng Inc	Common stock	(1)	857
	Zillow Group Inc	Common stock	(1)	1,359
	Zoom Video Communications Inc	Common stock	(1)	1,687
		Total Stocks		281,170
	Common Collective Trusts			
*	Wells Fargo Stable Value Fund C	Interest in CCT	(1)	1,376,789
		Total Investments		19,745,246
*	Participant Loans	Various maturity dates through August 2047; interest rates range from 4.25% to 8.5%	- 0 -	358,656
		Total Assets (Held at Year End)		$ 20,103,902

(1) Cost omitted for participant-directed investments
* Party-in-interest

The information shown on this schedule has been summarized from information provided by the Trustee, which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4a--Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2020

Participant Contributions Transferred Late to the Plan	Total That Constitute Nonexempt Prohibited Transactions			
Check Here if Late Participant Loan Repayments Are Included: ☐	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VCFP and PTE 2002-51
	$ 69,080	$ -	$ -	$ -

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan

Financial Statements

For the Year Ended December 31, 2020

Hilliard & Associates, P.C.
Certified Public Accountants

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan

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December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Participants of
Star Pipe Products, Ltd. 401(k) Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Star Pipe Products, Ltd. 401(k) Profit Sharing Plan, which comprise the statements of net assets available for benefits as of December 31, 2020, and 2019, and the related statement of changes in net assets available for benefits for the year ended December 31, 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits 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.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of the years ended December 31, 2020, and 2019, and for the year ended December 31, 2020, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2020, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and 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 paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the 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, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Sugar Land, Texas
October 15, 2021

Financial Statements

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
As of December 31, 2020 and 2019

	2020	2019
ASSETS		
Investments, at fair value	$ 19,745,246	$ 16,127,528
Employer receivable	246,175	417,953
Employee receivable	35,792	24,753
Notes receivable from participants	358,656	445,165
Total Assets	20,385,869	17,015,399
LIABILITIES		
Corrective distributions payable	76,710	68,647
Total Liabilities	76,710	68,647
NET ASSETS AVAILABLE FOR BENEFITS	$ 20,309,159	$ 16,946,752

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

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2020

ADDITIONS	
Investment Income	
Dividends and interest	$ 941,507
Net change in fair value of investments	2,109,174
Total Investment Income (Loss)	3,050,681
Interest on Participant Loans	22,575
Contributions	
Employee	1,246,493
Employer	246,176
Rollovers	212,183
Total Contributions	1,704,852
TOTAL ADDITIONS	4,778,108
DEDUCTIONS	
Benefit payments	1,347,785
Administrative expenses	67,916
TOTAL DEDUCTIONS	1,415,701
DECREASE IN NET ASSETS AVAILABLE FOR BENEFITS	3,362,407
NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR	16,946,752
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	$ 20,309,159

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

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2020

NOTE 1—DESCRIPTION OF THE PLAN

The following description of the Star Pipe Products, Ltd. 401(k) Profit Sharing Plan ("the Plan") is provided for general information purposes only. Participants should refer to the plan document for more complete information.

The Plan was established on October 1, 1996, as a defined contribution plan under Section 401(k) of the Internal Revenue Code of 1986, as amended ("the IRC"). The Plan covers substantially all employees of Star Pipe Products, Ltd. and Star Pipe USA, LLC ("the Companies"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. The Companies are the sponsors of the Plan and Star Pipe Products, Ltd. serves as the plan administrator.

The Plan had adopted a Prototype Defined Contribution Plan sponsored by Wells Fargo Bank, N.A., who served as the trustee of the Plan. Effective March 1, 2019, the assets of the Plan were transferred to Fidelity Management Trust Company, the new trustee, and the Company adopted a Fidelity volume submitter plan.

Contributions

Employees who have completed six months of service are eligible to make salary deferral contributions to the Plan beginning on the first of any calendar quarter on or after their eligible date. Participants may elect salary deferrals up to 90% of their eligible compensation, not to exceed the dollar limit set by law. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants' contributions may be either pre-tax or Roth deferrals.

The Companies may make discretionary matching and other discretionary contributions to the Plan. Participants employed on the last day of the plan year receive an allocation of contributions.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Companies' contribution and (b) investment income or loss and charged with an allocation of administrative expenses. Investment income or loss allocations are based on individual participant account balances as of the end of the day in which the income or loss was earned.

Forfeitures

Forfeited balances of terminated participants' nonvested accounts are used to pay plan expenses and reduce future Company contributions.

Vesting

Participants are immediately 100 percent vested in their contributions and earnings thereon. Vesting in the Companies' discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is vested in the following percentages based upon years of credited service: 25% after one year, 50% after two years, 75% after three years, and 100% after four years.

Payment of Benefits

The Plan is intended for long-term savings but provides for early withdrawals and loan arrangements under certain conditions. Upon termination of service, a participant may elect to receive a lump-sum payment equal to the amount of benefits in his or her account.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear a reasonable rate of interest established by the administrator. Principal and interest are paid ratably through monthly payroll deductions.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Date of Management's Review

Management has evaluated subsequent events through October 15, 2021, the date which the financial statements were available to be issued.

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires the use of estimates and assumptions that affect the

reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from these estimates.

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. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or decline in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Note Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. As of December 31, 2020, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced and the delinquent note receivable is recorded as a benefit payment.

Payment of Benefits

Benefit payments are recorded when paid.

Administrative Expenses

Administrative expenses of the Plan are allocated to participants' accounts. Loan setup fees, loan carrying fees and termination handling fees are paid by the participant from the Plan assets. During the year ended December 31, 2020, the Company provided certain administrative services at no cost.

NOTE 3—FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) *820, Fair Value Measurements and Disclosures*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 2 inputs consist of other significant observable inputs (including quoted prices for similar securities, interest rates, etc.). Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on available inputs to measure the fair value of its investments. When available, the Plan measures fair value using

Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available.

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The valuation methodologies used for assets measured at fair value are as follows:

Mutual Funds

The fair value of mutual funds is based on quoted prices of the shares held by the Plan at year end.

Collective Investment Trust Funds

The fair value of collective investment trust funds is based on the net asset values as determined by the fund trustees using estimated fair value of the underlying net assets held by the funds. Net asset value is used as a practical expedient for fair value. This practical expedient is not used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions may occur daily. There were no unfunded commitments as of December 31, 2020.

One of the collective investment trust funds is a stable return fund. If the Plan initiates a full redemption of the stable return fund, the issuer reserves the right to require 12 months' notice in order to ensure that securities liquidations will be carried out in an orderly business manner.

Self-Directed Brokerage Accounts

Self-directed brokerage accounts consist of cash, stocks, mutual funds and exchange-traded funds ("ETFs"). The fair value of stocks, mutual funds and ETFs are based on quoted prices of the shares or units held at year end.

The following table sets forth by level, within the fair value ("FV") hierarchy, the Plan's assets at fair value as of December 31, 2020, and 2019

Assets at Fair Value as of December 31, 2020				
	Level 1	Level 2	Level 3	Total
Assets in FV hierarchy:				
Self-directed brokerage	$ 1,093,835	$ -	$ -	$ 1,093,835
Mutual funds	17,274,622	-	-	17,274,622
Total assets in FV hierarchy	18,368,457	-	-	18,368,457
Investments measured at NAV				1,376,789
Total investments at FV	$ 18,368,457	$ -	$ -	$ 19,745,246

Assets at Fair Value as of December 31, 2019				
	Level 1	Level 2	Level 3	Total
Assets in FV hierarchy:				
Mutual funds	$ 15,014,225	$ -	$ -	$ 15,014,225
Total assets in FV hierarchy	15,014,225	-	-	15,014,225
Investments measured at NAV				1,113,303
Total investments at FV	$ 15,014,225	$ -	$ -	$ 16,127,528

NOTE 4—PLAN TERMINATION

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

NOTE 5—RISKS AND UNCERTAINTIES

The Plan provides for various investments in equity funds and other funds. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term.

NOTE 6—FEDERAL INCOME TAX STATUS

The volume submitter plan obtained an IRS opinion letter on March 31, 2014, in which the Internal Revenue Service stated that the volume submitter plan, as then designed, was in compliance with the applicable requirements of the IRC.

NOTE 7—FORFEITURES

As of December 31, 2020, and 2019, the balance of forfeited nonvested accounts totaled $31,899 and $33,038, respectively. The amounts may be used to offset future Plan expenses and future employer contributions. For the year ending December 31, 2020, $18,762 was used to pay Plan expenses.

NOTE 8—INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate:

a. Investments, as shown in the statements of net assets available for benefits and in the supplemental schedule as of December 31, 2020, and 2019.

b. Investment income (loss), as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2020.

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

NOTE 9—RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits and contributions received per the financial statements to Schedule H of Form 5500. The 2019 contributions receivable are recognized as contributions income on the 2020 Schedule H of Form 5500. The 2020 contributions receivable are excluded from contributions income on Schedule H of Form 5500. Corrective contributions payable are deducted from contributions income in the financial statements.

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2020

	2020	2019
Net assets available for benefits per the financial statements	$ 20,309,159	$ 16,946,752
Employee contributions receivable	(35,792)	(24,753)
Employer contributions receivable	(246,175)	(417,953)
Corrective distributions payable	76,710	68,647
Net assets available for benefits per Schedule H of Form 5500	$ 20,103,902	$ 16,572,693

Employer contributions per the financial statements	$ 246,176
Less contributions receivable at December 31, 2020	(246,175)
Add contributions receivable at December 31, 2019	417,953
Employer contributions per Schedule H of Form 5500	$ 417,954

Employee contributions per the financial statements	$ 1,246,493
Less contributions receivable at December 31, 2020	(35,792)
Add contributions receivable at December 31, 2019	24,753
Add corrective contributions payable at December 31, 2020	76,710
Employee contributions per Schedule H of Form 5500	$ 1,312,164

Supplemental Information

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year)
December 31, 2020

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Interest-Bearing Cash			
*	FID Cash Reserves	Interest-bearing cash	(1)	$ 162,530
*	FID Government Money Mkt Fund	Interest-bearing cash	(1)	393,681
		Total Interest-Bearing Cash		556,211
	Noninterest-Bearing Cash	Noninterest-bearing cash	(1)	2,678
	Mutual Funds and ETFs			
*	FID 500 Index Fund	Interest in registered investment co.	(1)	635,281
*	FID Nasdaq Comp Index Fund	Interest in registered investment co.	(1)	247,852
*	FID OTC Portfolio	Interest in registered investment co.	(1)	170,342
	Glenmede Quant. US Lg Cap Core	Interest in registered investment co.	(1)	49,951
	Morgan Stanley Insight Fund	Interest in registered investment co.	(1)	1,750,313
	Neuberger Berman Lg Cap Value	Interest in registered investment co.	(1)	192,350
	T. Rowe Price Blue Chip Growth	Interest in registered investment co.	(1)	325,527
*	FID Extended Market Index Fund	Interest in registered investment co.	(1)	64,077
*	FID Select IT Services Portfolio	Interest in registered investment co.	(1)	190,612
	William Blair Sm-Mid Cap Growth	Interest in registered investment co.	(1)	80,040
	Conestoga Small Cap Institutional	Interest in registered investment co.	(1)	109,953
*	FID Small Cap Index Fund	Interest in registered investment co.	(1)	116,590
	PIMCO StocksPLUS Small Fund	Interest in registered investment co.	(1)	38,028
	Morgan Stanley Inst Intl Advantage	Interest in registered investment co.	(1)	118,117
*	FID Real Estate Invest Portfolio	Interest in registered investment co.	(1)	19,256
*	FID Select Health Care Portfolio	Interest in registered investment co.	(1)	365,673
*	FID Select Med Tech and Devices	Interest in registered investment co.	(1)	403,171
*	FID Select Software and IT Serv	Interest in registered investment co.	(1)	771,827
*	FID Freedom 2005 Fund	Interest in registered investment co.	(1)	6,922
*	FID Freedom 2010 Fund	Interest in registered investment co.	(1)	4,419
*	FID Freedom 2015 Fund	Interest in registered investment co.	(1)	696,862
*	FID Freedom 2020 Fund	Interest in registered investment co.	(1)	895,890
*	FID Freedom 2025 Fund	Interest in registered investment co.	(1)	3,175,211
*	FID Freedom 2030 Fund	Interest in registered investment co.	(1)	1,183,535
*	FID Freedom 2035 Fund	Interest in registered investment co.	(1)	1,336,887
*	FID Freedom 2040 Fund	Interest in registered investment co.	(1)	1,197,118
*	FID Freedom 2045 Fund	Interest in registered investment co.	(1)	707,817
*	FID Freedom 2050 Fund	Interest in registered investment co.	(1)	524,011
*	FID Freedom 2055 Fund	Interest in registered investment co.	(1)	320,843

The information shown on this schedule has been summarized from information provided by the Trustee, which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2020

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
*	FID Freedom 2060 Fund	Interest in registered investment co.	(1)	97,324
*	FID Freedom 2065 Fund	Interest in registered investment co.	(1)	4,379
*	FID Freedom Income Fund	Interest in registered investment co.	(1)	295
	Janus Henderson Balanced Fund	Interest in registered investment co.	(1)	98,269
	Baird Short-Term Bond Fund Inst	Interest in registered investment co.	(1)	270,680
*	FID Capital & Income Fund	Interest in registered investment co.	(1)	125,622
*	FID Total Bond Fund	Interest in registered investment co.	(1)	493,187
	John Hancock Bond Fund	Interest in registered investment co.	(1)	102,774
	Alger Small Cap Growth Inst Fund	Interest in registered investment co.	(1)	6,253
	American 2025 Target Date Rtrmt.	Interest in registered investment co.	(1)	5,473
	Baron Global Advantage Fund	Interest in registered investment co.	(1)	12,611
	Legg Mason Cap Mgmt Glbl GRW	Interest in registered investment co.	(1)	10,105
	Matthews China Sm Companies Adv	Interest in registered investment co.	(1)	5,604
	Morgan Stanley Inst. Mid Cap Gwth	Interest in registered investment co.	(1)	7,125
	Morgan Stanley Cap Opportunities	Interest in registered investment co.	(1)	13,214
*	FID Disruptive Communication Fd	Interest in registered investment co.	(1)	4,014
*	FID Disruptive Finance Fund	Interest in registered investment co.	(1)	4,167
*	FID Disruptive Automation Fund	Interest in registered investment co.	(1)	4,168
*	FID Disruptive Medicine Fund	Interest in registered investment co.	(1)	4,103
*	FID Disruptive Technology Fund	Interest in registered investment co.	(1)	4,125
*	FID Agricultural Product Fund	Interest in registered investment co.	(1)	4,177
*	FID Water Sustainability Fund	Interest in registered investment co.	(1)	2,065
*	FID Disruptors Fund	Interest in registered investment co.	(1)	4,117
*	FID Global Bond Fund	Interest in registered investment co.	(1)	10,042
*	FID Zero Total Market Index Fd	Interest in registered investment co.	(1)	5,978
*	FID Investment Grade	Interest in registered investment co.	(1)	10,039
*	FID Zero Extnd Market Index	Interest in registered investment co.	(1)	6,442
*	FID Zero International Index	Interest in registered investment co.	(1)	5,904
	Vaneck Vectors ETF Vid Gaming	Interest in registered investment co.	(1)	1,752
	Vaneck Vectors ETF Gold Miners	Interest in registered investment co.	(1)	81,873
	SPDR Dow Jones Indl Avg ETF	Interest in registered investment co.	(1)	51,984
	SPDR Ser KBW BK ETF	Interest in registered investment co.	(1)	12,758
	SPDR Indx Shs Fds FTSE/Macquarie	Interest in registered investment co.	(1)	760
	S&P 500 Depository Receipt	Interest in registered investment co.	(1)	37,388
	ARK ETF Israel Inovate	Interest in registered investment co.	(1)	1,484
	Direxion Shs ETF Dly S&P 500 BR	Interest in registered investment co.	(1)	39

The information shown on this schedule has been summarized from information provided by the Trustee, which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2020

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Crown Castle International Corp	Interest in registered investment co.	(1)	1,592
	Amplify ETF Advanced Battery	Interest in registered investment co.	(1)	395
	Advisorshares Active Bear ETF	Interest in registered investment co.	(1)	74,308
	Advisorshares Dorsey Wright Short	Interest in registered investment co.	(1)	237,753
	ARK ETF Fintech Innova	Interest in registered investment co.	(1)	2,486
	Global X Fds Global X Lithium	Interest in registered investment co.	(1)	3,095
		Total Mutual Funds and ETFs		17,528,398
	Corporate Common Stocks			
	Marvel Technology Group Ltd.	Common stock	(1)	2,377
	Social Capital Hedosophia Hldgs III	Common stock	(1)	3,354
	Garmin Ltd Shs	Common stock	(1)	2,393
	Abcellera Biologics Inc. Com NPV	Common stock	(1)	1,811
	Adobe Sys Inc	Common stock	(1)	2,501
	Advanced Micro Devices Inc	Common stock	(1)	18,342
	Agora Inc Spon Ads	Common stock	(1)	475
	Alibaba Group Hldg Ltd	Common stock	(1)	18,618
	Alteryx Inc.	Common stock	(1)	3,045
	Amazon.com Inc	Common stock	(1)	29,312
	American Airlines Group Inc	Common stock	(1)	4,731
	Analog Devices Inc	Common stock	(1)	3,693
	Apple Computer Inc	Common stock	(1)	18,619
	Applied Materials Inc	Common stock	(1)	2,157
	Array Technolgies Inc	Common stock	(1)	2,157
	Astrazeneca PLC	Common stock	(1)	2,499
	Bank of America Corp	Common stock	(1)	9,217
	Box Inc	Common stock	(1)	541
	CD Projekt SA	Common stock	(1)	922
	CIIG Merger Corp	Common stock	(1)	2,812
	Cerence Inc.	Common stock	(1)	1,507
	Cognex Corp	Common stock	(1)	803
	Contextlogic Inc.	Common stock	(1)	912
	Cummins Engine Co Inc	Common stock	(1)	1,135
	Darling Intl Inc	Common stock	(1)	2,884
	Datadog Inc	Common stock	(1)	1,969
	Discover Finl Svcs	Common stock	(1)	1,811

The information shown on this schedule has been summarized from information provided by the Trustee, which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2020

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Emergent Biosolutions Inc.	Common stock	(1)	4,480
	Etsy Inc	Common stock	(1)	10,675
	Facebook Inc	Common stock	(1)	2,732
	Fanuc Ltd	Common stock	(1)	1,842
	Farfetch Ltd	Common stock	(1)	638
	Fastly Inc	Common stock	(1)	5,242
	Forum Merger III Corp	Common stock	(1)	1,354
	Goldman Sachs Group Inc	Common stock	(1)	5,300
	Green Dot Corp	Common stock	(1)	1,116
	Guidewire Software Inc	Common stock	(1)	1,931
	Intel Corp	Common stock	(1)	15,049
	Irobot Corp	Common stock	(1)	1,044
	Johnson & Johnson	Common stock	(1)	3,934
	Jumia Technologies AG	Common stock	(1)	2,018
	Lam Research Corp	Common stock	(1)	2,370
	MP Material Corp	Common stock	(1)	1,608
	Mastercard Inc	Common stock	(1)	17,872
	Merck & Co Inc	Common stock	(1)	2,045
	Mitek Sys Inc	Common stock	(1)	889
	Nano One Matls Corp	Common stock	(1)	478
	New Relic Inc	Common stock	(1)	654
	NIKE Inc	Common stock	(1)	1,415
	Palantir Technologies Inc	Common stock	(1)	2,355
	Nokia Corp	Common stock	(1)	391
	OpenDoor Technologies Inc	Common stock	(1)	4,546
	Pagerduty Inc	Common stock	(1)	2,085
	Plug Pwr Inc	Common stock	(1)	3,018
	Pubmatic Inc	Common stock	(1)	1,398
	Redfin Corp	Common stock	(1)	686
	Scholastic Corp	Common stock	(1)	1,250
	Schwab Charles Corp	Common stock	(1)	2,652
	Shift4 Pmts Inc	Common stock	(1)	1,131
	Shutterstock Inc	Common stock	(1)	1,434
	Snowflake Inc	Common stock	(1)	1,407
	Sotera Health Co	Common stock	(1)	1,372
	Splunk Inc	Common stock	(1)	1,699

The information shown on this schedule has been summarized from information provided by the Trustee, which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2020

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Taiwan Semiconductor Mfg Co Ltd	Common stock	(1)	5,473
	Teladoc Inc	Common stock	(1)	3,999
	The Trade Desk Inc	Common stock	(1)	2,403
	Trupanion Inc	Common stock	(1)	2,155
	Twilio Inc	Common stock	(1)	1,692
	Twitter Inc	Common stock	(1)	2,708
	United Parcel Svc Inc	Common stock	(1)	1,694
	Upstart Hldgs Inc	Common stock	(1)	1,426
	Velodyne Lidar Inc	Common stock	(1)	1,141
	Virgin Galactic Holdings Inc	Common stock	(1)	1,187
	Visa Inc	Common stock	(1)	2,187
	Workhorse Group Inc	Common stock	(1)	495
	Xpeng Inc	Common stock	(1)	857
	Zillow Group Inc	Common stock	(1)	1,359
	Zoom Video Communications Inc	Common stock	(1)	1,687
		Total Stocks		281,170
	Common Collective Trusts			
*	Wells Fargo Stable Value Fund C	Interest in CCT	(1)	1,376,789
		Total Investments		19,745,246
*	Participant Loans	Various maturity dates through August 2047; interest rates range from 4.25% to 8.5%	- 0 -	358,656
		Total Assets (Held at Year End)		$ 20,103,902

(1) Cost omitted for participant-directed investments
* Party-in-interest

The information shown on this schedule has been summarized from information provided by the Trustee, which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4a--Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2020

Participant Contributions Transferred Late to the Plan	Total That Constitute Nonexempt Prohibited Transactions			
Check Here if Late Participant Loan Repayments Are Included: ☐	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VCFP and PTE 2002-51
	$ 69,080	$ -	$ -	$ -