

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2020</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1987</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1987</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1987</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ROBERTSON-CECO II CORPORATION</u> <u>10943 N SAM HOUSTON PKWY W</u> <u>HOUSTON, TX 77064-5757</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>36-3479146</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>281-897-7788</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332300</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>36-3479146</u>	2c Plan Sponsor's telephone number <u>281-897-7788</u>	2d Business code (see instructions) <u>332300</u>	
2b Employer Identification Number (EIN) <u>36-3479146</u>					
2c Plan Sponsor's telephone number <u>281-897-7788</u>					
2d Business code (see instructions) <u>332300</u>					

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

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

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

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

Form 5500 (2020)
v. 200204

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	1934
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)	93
a(2) Total number of active participants at the end of the plan year		6a(2)	82
b Retired or separated participants receiving benefits.....		6b	987
c Other retired or separated participants entitled to future benefits		6c	510
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1579
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	256
f Total. Add lines 6d and 6e		6f	1835
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☒ G (Financial Transaction Schedules)	

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

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

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

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

11c Enter the Receipt Confirmation Code for the 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 _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2020</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan ROBERTSON-CECO CORPORATION MASTER PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ROBERTSON-CECO II CORPORATION	D Employer Identification Number (EIN) 36-3479146
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2020			
2	Assets:			
	a Market value	2a	33319568	
	b Actuarial value	2b	31574887	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment.....	1204	24132036	24132036
	b For terminated vested participants.....	572	8384774	8384774
	c For active participants	93	1454637	1454637
	d Total.....	1869	33971447	33971447
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5	Effective interest rate	5	5.20 %	
6	Target normal cost.....	6	556637	

Statement by Enrolled Actuary

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

<div>SIGN HERE</div>	<div>09/23/2021</div> <div>Signature of actuary</div> <div>KELLY BOSCHKE</div> <div>Type or print name of actuary</div> <div>FIDELITY INVESTMENTS</div> <div>Firm name</div> <div>233 S. WACKER DRIVE, SUITE 4850 CHICAGO, IA 60606</div> <div>Address of the firm</div>	<div>Date</div> <div>20-07948</div> <div>Most recent enrollment number</div> <div>312-529-2331</div> <div>Telephone number (including area code)</div>
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Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>22.38</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		879812
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.34</u> %		46982
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		926794
d	Portion of (c) to be added to prefunding balance		926794
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	926794

Part III		Funding Percentages	
14	Funding target attainment percentage	14	90.21 %
15	Adjusted funding target attainment percentage	15	90.21 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	86.38 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/13/2021	205000	0			
04/15/2021	505000	0			
07/15/2021	505000	0			
Totals ►			18(b)	1215000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0		
b Contributions made to avoid restrictions adjusted to valuation date	19b 0		
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 1134750		
20 Quarterly contributions and liquidity shortfalls:			
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 3.64 %	2nd segment: 5.21 %	3rd segment: 5.94 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 66
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	556637	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	3323354		731374
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	1288011	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	926794	926794
36 Additional cash requirement (line 34 minus line 35)	36	361217	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1134750	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	773533	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 ROBERTSON-CECO CORPORATION MASTER PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROBERTSON-CECO II CORPORATION	D Employer Identification Number (EIN) 36-3479146	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

04-3532603

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 19 49	NONE	144027	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

ALIGHT SOLUTIONS LLC

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 13 15	NONE	117405	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CAPTIAL BANK AND TRUST

86-0206507

(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?
19	NONE	47932	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

NORTHERN TRUST COMPANY

36-1561860

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 25	NONE	35145	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

COOK STREET CONSULTING, INC.

84-0854432

(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?
17 27	NONE	18538	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ACM LLP

01-0724563

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	16216	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	DEEP MANDAL	b EIN:	36-2235791
c Position:	ACTUARY		
d Address:	1800 HUGHES LANDING BLVD THE WOODLANDS, TX 77381	e Telephone:	281-882-6370

Explanation: CONSOLIDATION OF RETIREMENT PLAN PROVIDERS.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2020</div> This Form is Open to Public Inspection.
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

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

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE EAFE INDEX FUND- LEND</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>		
c EIN-PN <u>45-6138589-017</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE S&P 500 INDEX FUND- L</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>		
c EIN-PN <u>45-6138589-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE RUSSELL2000 INDEX FUN</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>		
c EIN-PN <u>45-6138589-009</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE SHORT TERM INVESTMENT</u>		
b Name of sponsor of entity listed in (a): <u>NORTHERN TRUST GLOBAL INVESTMENTS</u>		
c EIN-PN <u>45-6138589-084</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LONG DURATION CREDIT TRUST (US)</u>		
b Name of sponsor of entity listed in (a): <u>CAPITAL BANK AND TRUST COMPANY</u>		
c EIN-PN <u>95-6597294-293</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

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

SCHEDULE G (Form 5500) <small>Department of Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	<div style="text-align: center;">Financial Transaction Schedules</div> <p>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).</p> <p style="text-align: center;">▶ File as an attachment to Form 5500.</p>	<small>OMB No. 1210-0110</small> <div style="text-align: center; font-size: 1.2em;">2020</div> <p style="text-align: center;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020		
A Name of plan ROBERTSON-CECO CORPORATION MASTER PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROBERTSON-CECO II CORPORATION	D Employer Identification Number (EIN) 36-3479146	

Part I	Schedule of Loans or Fixed Income Obligations in Default or Classified as Uncollectible <small>Complete as many entries as needed to report all loans or fixed income obligations in default or classified as uncollectible. Check box (a) if obligor is known to be a party in interest. Attach Overdue Loan Explanation for each loan listed. See Instructions.</small>
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(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items
☐		

	Amount received during reporting year			Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

(a)	(b) Identity and address of obligor	(c) Detailed description of loan including dates of making and maturity, interest rate, the type and value of collateral, any renegotiation of the loan and the terms of the renegotiation, and other material items			
☐					
		Amount received during reporting year		Amount overdue	
(d) Original amount of loan	(e) Principal	(f) Interest	(g) Unpaid balance at end of year	(h) Principal	(i) Interest

Part II Schedule of Leases in Default or Classified as Uncollectible

Complete as many entries as needed to report all leases in default or classified as uncollectible. Check box (a) if lessor or lessee is known to be a party in interest. Attach Overdue Lease Explanation for each lease listed. (See instructions)

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

(a)	(b) Identity of lessor/lessee	(c) Relationship to plan, employer, employee organization, or other party-in-interest	(d) Terms and description (type of property, location and date it was purchased, terms regarding rent, taxes, insurance, repairs, expenses, renewal options, date property was leased)			
☐						
(e) Original cost	(f) Current value at time of lease	(g) Gross rental receipts during the plan year	(h) Expenses paid during the plan year	(i) Net receipts	(j) Amount in arrears	

Part III Nonexempt Transactions

Complete as many entries as needed to report all nonexempt transactions. **Caution:** If a nonexempt prohibited transaction occurred with respect to a disqualified person, file Form 5330 with the IRS to pay the excise tax on the transaction.

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
ALIGHT SOLUTIONS LLC	ACTUARY	INVOICE PAID IN ERROR BY ADMINISTRATOR			
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction
		10661			

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

(a) Identity of party involved	(b) Relationship to plan, employer, or other party-in-interest	(c) Description of transaction including maturity date, rate of interest, collateral, par or maturity value	(d) Purchase price		
(e) Selling price	(f) Lease rental	(g) Transaction expenses	(h) Cost of asset	(i) Current value of asset	(j) Net gain (or loss) on each transaction

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2020 This Form is Open to Public Inspection
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For calendar plan year 2020 or fiscal plan year beginning <u>01/01/2020</u> and ending <u>12/31/2020</u>		
A Name of plan <u>ROBERTSON-CECO CORPORATION MASTER PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROBERTSON-CECO II CORPORATION</u>	D Employer Identification Number (EIN) <u>36-3479146</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1875961	1215000
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	1383	19610
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	248241	0
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	26063479	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5186537	35138882
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	33375601 36373492
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f).....	1l	33375601 36373492

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.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	1215000
	(B) Participants	2a(1)(B)	
	(C) Others (including rollovers).....	2a(1)(C)	
(2)	Noncash contributions	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	1215000
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	0
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	591381
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	591381
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		-791953
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		5734386
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		6748814

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3011495	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3011495
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	99293	
(2) Contract administrator fees	2i(2)	261432	
(3) Investment advisory and management fees	2i(3)	18538	
(4) Other.....	2i(4)	360165	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		739428
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3750923

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2997891
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **BDO USA, LLP**

(2) EIN: **13-5381590**

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
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		10661
e Was this plan covered by a fidelity bond?			
4e	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?			
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)			
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c 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 <u>4316759</u> .			

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2020</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020		
A Name of plan ROBERTSON-CECO CORPORATION MASTER PENSION PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROBERTSON-CECO II CORPORATION		D Employer Identification Number (EIN) 36-3479146
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 36-3046063 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 13
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2020 v. 200204		

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
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18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐	
19 If the total number of participants is 1,000 or more, complete lines (a) through (c)	
a Enter the percentage of plan assets held as: Stock: <u>91.0</u> % Investment-Grade Debt: <u>2.0</u> % High-Yield Debt: <u>0.0</u> % Real Estate: <u>4.0</u> % Other: <u>3.0</u> %	
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 _____	



Robertson-Ceco Corporation Master Pension Plan

Financial Statements and Supplemental Schedules

As of and For the Years Ended
December 31, 2020 and 2019

Robertson-Ceco Corporation Master Pension Plan

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NOTE: Other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.



Independent Auditor's Report

The Plan Administrator
Robertson-Ceco Corporation Master Pension Plan
Houston, TX

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2020 Financial Statements

We have performed an audit of the financial statements of the Robertson-Ceco Corporation Master Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C), which comprise the statement of net assets available for benefits as of December 31, 2020, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2020 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2020 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from qualified institutions as of December 31, 2020, and for the year then ended, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion on the 2020 Financial Statements

In our opinion, based on our audit and the procedures performed as described in the *Auditor's Responsibilities for the Audit of the 2020 Financial Statements* section of our report:

- the amounts and disclosures in the accompanying 2020 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and
- the certified investment information in the accompanying 2020 financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by qualified institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).



Basis for Opinion on the 2020 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 2020 Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditor's Responsibilities for the Audit of the 2020 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2020 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the 2020 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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



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

Our audit did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the 2020 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2020 financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

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

Other Matter – 2020 Supplemental Schedules Required by ERISA

The 2020 supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2020, Schedule H, Line 4j - Schedule of Reportable Transactions for the year ended December 31, 2020, and Schedule G, Part III - Schedule of Non-Exempt Transactions for the year ended December 31, 2020 are presented for purpose of additional analysis and are not a required part of the 2020 financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 2020 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 financial statements or to the 2020 financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.



In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the certified investment information in the supplemental schedules agrees to, or are derived from, in all material respects, the information prepared and certified by qualified institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Other Matter – Report on the 2019 Financial Statements

We were engaged to audit the financial statements of the Plan as of December 31, 2019 and for the year then ended. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information certified by the qualified institution. Our audit report, dated October 15, 2020, indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion and accordingly, we did not, express an opinion on the 2019 financial statements, and (b) the form and content of the information included in the 2019 financial statements other than that derived from the information certified by the qualified institution, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

BDO USA, LLP

October 14, 2021

Robertson-Ceco Corporation Master Pension Plan

Statements of Net Assets Available for Benefits

<i>As of December 31,</i>	2020	2019
Assets:		
Investments, at fair value	\$ 35,138,882	\$ 31,498,257
Receivables:		
Accrued income	19,610	1,383
Employer contributions	1,215,000	1,875,961
Total receivables	1,234,610	1,877,344
Net assets available for benefits	\$ 36,373,492	\$ 33,375,601

See accompanying notes to financial statements.

Robertson-Ceco Corporation Master Pension Plan
Statements of Changes in Net Assets Available for Benefits

<i>For the Years Ended December 31,</i>	2020	2019
Additions to (deductions from) net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	\$ 4,942,433	\$ 5,696,777
Interest and dividends	591,381	299,539
Total net investment income	5,533,814	5,996,316
Employer contributions	1,215,000	2,976,541
Total additions	6,748,814	8,972,857
Benefits paid to participants, net of redeposits	(3,011,495)	(2,880,605)
Administrative expenses	(739,428)	(996,480)
Total deductions	(3,750,923)	(3,877,085)
Net change in net assets available for benefits	2,997,891	5,095,772
Net assets available for benefits, beginning of year	33,375,601	28,279,829
Net assets available for benefits, end of year	\$ 36,373,492	\$ 33,375,601

See accompanying notes to financial statements.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

1. Description of the Plan

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

General

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

Trustee and Administration of the Plan

Effective January 13, 2020, the Cornerstone Building Brands Benefits Committee (“Committee”) approved a change in trustee to Fidelity Management Trust Company (“Fidelity” or “Trustee”). The Northern Trust Company (“Northern Trust”) was the trustee of the Plan through April 17, 2020. On April 17, 2020, Fidelity took over the trustee functions of the Plan. All assets of the Plan were liquidated by Northern Trust on April 17, 2020 and transferred to Fidelity. Under the terms of the trust agreement, the Trustee administers the trust fund on behalf of the Plan.

Fidelity Workplace Services LLC took over the benefits administration services in April of 2020. Fidelity Workplace Investing LLC took over as the Plan’s actuary on January 1, 2020.

The administrator of the Plan is the Company. The Committee establishes, amends and monitors compliance with investment policies, and selects and monitors the trustee, investment managers, and outside investment advisors and consultants to the Plan.

Eligibility

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

Pension Benefits and Vesting

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

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

2. Summary of Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

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

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

Administrative Expenses

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

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

3. Funding Policy

The Company's policy is to make contributions to meet the minimum funding requirements as specified by ERISA and determined under Internal Revenue Code ("IRC") section 430(a). The minimum contribution is determined as of the beginning of the plan year. The Plan has currently met all minimum funding requirements. For the years ended December 31, 2020 and 2019 the Plan made contributions of \$1,215,000 and \$2,976,541, respectively. The Company elected to use certain pre-funding balances for use to offset a portion of the funding requirements.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

4. Accumulated Plan Benefits

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

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

The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2020 and 2019. Had the valuations been performed as of December 31, there would be no material differences.

The significant assumptions used in the actuarial valuation as of December 31, 2019 are as follows:

Mortality	2020 static mortality table for annuitants and non-annuitants per IRC section 430
Form of payment	Single life annuity
Retirement age	Between 62-70 for active participants and 62 for terminated vested participants
Interest rate	6.25%

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

The actuarial present value of accumulated plan benefits as determined by the actuary as of December 31, 2019 is as follows:

Vested benefits:	
Participants currently receiving benefits	\$ 22,310,118
Other deferred vested benefits	8,975,100
Total vested benefits	31,285,218
Nonvested benefits	-
Total actuarial present value of accumulated plan benefits	\$ 31,285,218

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

The changes in the actuarial present value of the Plan's accumulated plan benefits for the year ended December 31, 2019 are as follows:

Actuarial present value of accumulated plan benefits - December 31, 2018	\$ 32,481,032
Increase (decrease) during the year attributed to:	
Interest accumulation	1,941,410
Benefits paid	(2,880,605)
Assumption changes (a)	(10,745)
Benefits accumulated and actuarial (gain) loss	(245,874)
Net decrease	(1,195,814)
Actuarial present value of accumulated plan benefits - December 31, 2019	\$ 31,285,218

(a) Assumption changes represent the change in the mortality assumption from the 2019 static mortality table for annuitants and non-annuitants to the 2020 static mortality table for annuitants and non-annuitants.

5. Certified Investment Information

The Plan administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C), pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulation for Reporting and Disclosure under ERISA. Accordingly, Fidelity, a qualified institution, has certified the following information included in the accompanying financial statements and ERISA required supplemental schedules as complete and accurate:

- Investments as shown in the Statement of Net Assets Available for Benefits as of December 31, 2020;
- Net appreciation in the fair value of investments as shown in the Statement of Changes in Net Assets Available for Benefits for the period from April 17, 2020 through December 31, 2020;
- Investment amounts included in Note 6 as of December 31, 2020;
- Investment information included in the accompanying supplemental schedules as of December 31, 2020 and for the period from April 17, 2020 through December 31, 2020.

Northern Trust, a qualified institution, certified the following information included in the accompanying financial statements and ERISA required supplemental schedules as complete and accurate:

- Investments as shown in the Statement of Net Assets Available for Benefits as of December 31, 2019;
- Net appreciation in the fair value of investments as shown in the Statements of Changes in Net Assets Available for Benefits for the period from January 1, 2020 through April 17, 2020 and for the year ended December 31, 2019;
- Investment amounts included in Note 6 as of December 31, 2019;
- Investment information included in the accompanying supplemental schedules for the period from January 1, 2020 through April 17, 2020.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

The Plan's independent auditors did not perform any auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and ERISA required supplemental schedules.

6. Fair Value Measurements

Accounting Standards Codification ("ASC") 820, provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2020 and 2019:

Corporate stock: Valued at the closing price reported on the active market on which the individual securities are traded. The corporate stock was liquidated upon transfer to Fidelity.

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

Common/collective trust (CCT): Valued at NAV based on quoted market values as determined by the issuer. The NAV is used as a practical expedient to estimate the fair value and is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than NAV. This is a direct filing entity. The CCT was liquidated upon transfer of assets to Fidelity.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

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

The following tables sets forth by level, within the fair value hierarchy, the Plan's investments, at fair value as of December 31, 2020 and 2019:

<i>As of December 31, 2020</i>	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 35,138,882	\$ -	\$ -	\$ 35,138,882
Total investments at fair value	\$ 35,138,882	\$ -	\$ -	\$ 35,138,882

<i>As of December 31, 2019</i>	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 5,186,537	\$ -	\$ -	\$ 5,186,537
Corporate stock- common	248,241	-	-	248,241
Total assets in the fair value hierarchy	\$ 5,434,778	\$ -	\$ -	\$ 5,434,778
Investments measured at net asset value ⁽¹⁾				26,063,479
Total investments at fair value				\$ 31,498,257

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

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

The following tables summarize investments measured at fair value based on NAV per share held in the Trust as of December 31, 2019:

<i>Investment Type</i>	<i>Fair Value - December 31, 2019</i>	<i>Unfunded Commitments</i>	<i>Redemption Frequency</i>	<i>Redemption Notice Period</i>
Common/collective trusts	\$26,063,479	None	Daily	1 day

7. Plan Termination

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

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

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

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

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

8. Income Tax Status

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

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no IRS audits for any tax periods in progress.

9. Concentrations, Risks and Uncertainties

The Plan invests in various investment securities. Investment securities, in general, are subject to various risks, such as interest rate, credit and overall market volatility risk. Additionally, the value, liquidity and related income of the investment securities are sensitive to changes in the economic conditions and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of such investment securities, it is possible that changes in the value of investment securities could occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits and the funded status of the Plan. At December 31, 2020 and 2019 there were four and three investments, respectively, which individually represented more than 10% of investments held.

The COVID-19 outbreak was declared a worldwide pandemic on March 11, 2020 by the World Health Organization ("WHO"). The full impact of the COVID-19 outbreak continues to evolve. This pandemic has adversely affected global economic activity and contributed to volatility in financial markets. However, because the values of the Plan's individual investments have and will fluctuate in response to changing market conditions, the amount of losses that will be recognized in subsequent periods, if any, and related impact on the Plan's liquidity and funded status cannot be reasonably estimated at this time.

Robertson-Ceco Corporation Master Pension Plan

Notes to Financial Statements

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

10. Related Party and Party-In-Interest Transactions

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

During the year ended December 31, 2020, Northern Trust inadvertently overpaid an invoice of \$10,661 for administrative fees paid to the prior actuary. The overpayment was refunded to the Plan at a later date; however, the Plan Administrator has determined that this was a prohibited transaction, and will calculate and remit the related lost earnings as soon as administratively feasible. This prohibited transaction is reflected in the accompanying Schedule G, Part III- Schedule of Non-Exempt Transactions.

11. Subsequent Events

The Plan Administrator has evaluated subsequent events through October 14, 2021, which is the date the financial statements were available to be issued. No events or transactions discovered during this evaluation require recognition or disclosure in the financial statements.

Robertson-Ceco Corporation Master Pension Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) - As of December 31, 2020

EIN: 36-3479146
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Mutual Funds			
*	Fidelity	500 Index Fund	3,398,834	\$ 4,503,684
	MFS	Value Fund	3,510,470	4,263,815
	American Funds	Europacific Growth Fund	2,760,588	4,174,353
*	Fidelity	Total International Index	2,958,795	4,049,264
	T. Rowe Price	Large Cap Growth Fund	2,152,453	3,116,883
	Cohen & Steers	Global Realty Fund	2,296,951	2,819,097
	PGIM	Total Return Bond Fund	2,501,798	2,627,640
*	Fidelity	U.S. Bond Index Fund	2,589,317	2,583,559
	Eaton Vance	Income Fund of Boston	1,559,800	1,683,503
	Frost	Low Duration Bond Fund	1,586,473	1,621,017
	Victory	Small Company Opportunities Fund	1,090,477	1,551,951
*	Fidelity	Interational Bond Index Fund	950,426	981,805
	Hood River	Small Cap Growth Retirement	488,738	837,303
*	Fidelity	Inflation-Protected Bond Index	309,369	325,008
Total investments per Form 5500				\$ 35,138,882

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

Robertson-Ceco Corporation Master Pension Plan

Schedule H, Line 4j - Schedule of Reportable Transactions - For the Year Ended December 31, 2020

							EIN: 36-3479146 PlanNumber: 001
(a)	(b)	(c)	(d)	(g)	(h)	(i)	
Identity of the Party Involved	Description of Asset	# of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
<u>Single transactions in excess of 5% of Plan Assets</u>							
* Northern Trust	Collective EAFE Index Fund - Lending	1	\$ -	\$ 2,882,348	\$ 2,303,798	\$ 2,882,357	\$ 578,559
CF Capital Group	Long Duration Credit Trust (US) Common/collective trust	1	\$ -	\$ 15,850,328	\$ 11,784,047	\$ 15,850,328	\$ 4,066,281
* Northern Trust	Collective Short-Term Investment Fund	1	\$ 28,040,061	\$ -	\$ 28,040,061	\$ 28,040,061	\$ -
* Northern Trust	Collective Short-Term Investment Fund	1	\$ -	\$ 28,138,396	\$ 28,138,396	\$ 28,138,396	\$ -
* Northern Trust	Collective S&P 500 Index Fund - Lending	1	\$ -	\$ 4,719,723	\$ 1,822,805	\$ 4,719,723	\$ 2,896,918
American Funds	Europacific Growth Fund	1	\$ 3,095,224	\$ -	\$ 3,095,224	\$ 3,095,224	\$ -
Cohen & Steers	Global Realty Fund	1	\$ 2,251,072	\$ -	\$ 2,251,072	\$ 2,251,072	\$ -
* Fidelity	U.S. Bond Index Fund	1	\$ 2,251,072	\$ -	\$ 2,251,072	\$ 2,251,072	\$ -
* Fidelity	500 Index Fund	1	\$ 3,657,991	\$ -	\$ 3,657,991	\$ 3,657,991	\$ -
MFS	Value Fund	1	\$ 3,376,608	\$ -	\$ 3,376,608	\$ 3,376,608	\$ -
PGIM	Total Return Bond Fund	1	\$ 2,251,072	\$ -	\$ 2,251,072	\$ 2,251,072	\$ -
T. Rowe Price	Large Cap Growth Fund	1	\$ 2,532,456	\$ -	\$ 2,532,456	\$ 2,532,456	\$ -
* Fidelity	Total International Index Fund	1	\$ 3,095,224	\$ -	\$ 3,095,224	\$ 3,095,224	\$ -

Continued.

Robertson-Ceco Corporation Master Pension Plan

Schedule H, Line 4j - Schedule of Reportable Transactions - For the Year Ended December 31, 2020

EIN: 36-3479146
PlanNumber: 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)	
Identity of the Party Involved	Description of Asset	# of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
<u>Series of transactions in excess of 5% of Plan Assets</u>							
* Northern Trust	Collective Short-Term Investment Fund	27	\$ 28,415,325	\$ -	\$ 28,415,325	\$ 28,415,325	\$ -
* Northern Trust	Collective Short-Term Investment Fund	15	\$ -	\$ 29,338,432	\$ 29,338,432	\$ 29,338,432	\$ -
* Northern Trust	Collective EAFE Index Fund - Lending	2	\$ -	\$ 2,883,190	\$ 2,304,322	\$ 2,883,190	\$ 578,868
* Northern Trust	Collective S&P 500 Index Fund - Lending	2	\$ -	\$ 4,720,556	\$ 1,823,077	\$ 4,720,556	\$ 2,897,479
American Funds	Europacific Growth Fund	25	\$ -	\$ 459,943	\$ 362,045	\$ 459,943	\$ 97,898
American Funds	Europacific Growth Fund	14	\$ 3,122,633	\$ -	\$ 3,122,633	\$ 3,122,633	\$ -
Cohen & Steers	Global Realty Fund	24	\$ -	\$ 218,818	\$ 194,968	\$ 218,818	\$ 23,850
Cohen & Steers	Global Realty Fund	16	\$ 2,491,919	\$ -	\$ 2,491,919	\$ 2,491,919	\$ -
Eaton Vance	Income Fund of Boston	24	\$ -	\$ 136,761	\$ 131,251	\$ 136,761	\$ 5,510
Eaton Vance	Income Fund of Boston	22	\$ 1,691,051	\$ -	\$ 1,691,051	\$ 1,691,051	\$ -
* Fidelity	U.S. Bond Index Fund	24	\$ -	\$ 218,818	\$ 218,357	\$ 218,818	\$ 461
* Fidelity	U.S. Bond Index Fund	24	\$ 2,807,674	\$ -	\$ 2,807,674	\$ 2,807,674	\$ -
Frost	Low Duration Bond Fund	24	\$ -	\$ 136,761	\$ 134,291	\$ 136,761	\$ 2,470

Continued.

Robertson-Ceco Corporation Master Pension Plan

Schedule H, Line 4j - Schedule of Reportable Transactions - For the Year Ended December 31, 2020

EIN: 36-3479146
PlanNumber: 001

(a)	(b)		(c)	(d)	(g)	(h)	(i)
Identity of the Party Involved	Description of Asset	# of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
<u>Series of transactions in excess of 5% of Plan Assets</u>							
Frost	Low Duration Bond Fund	24	\$ 1,720,764	\$ -	\$ 1,720,764	\$ 1,720,764	\$ -
* Fidelity	500 Index Fund	25	\$ -	\$ 385,697	\$ 326,167	\$ 385,697	\$ 59,530
* Fidelity	500 Index Fund	16	\$ 3,725,000	\$ -	\$ 3,725,000	\$ 3,725,000	\$ -
MFS	Value Fund	24	\$ -	\$ 328,227	\$ 294,925	\$ 328,227	\$ 33,302
MFS	Value Fund	18	\$ 3,805,396	\$ -	\$ 3,805,396	\$ 3,805,396	\$ -
PGIM	Total Return Bond Fund	24	\$ -	\$ 218,818	\$ 211,829	\$ 218,818	\$ 6,989
PGIM	Total Return Bond Fund	22	\$ 2,713,627	\$ -	\$ 2,713,627	\$ 2,713,627	\$ -
T. Rowe Price	Large Cap Growth Fund	25	\$ -	\$ 528,526	\$ 401,823	\$ 528,526	\$ 126,703
T. Rowe Price	Large Cap Growth Fund	14	\$ 2,554,276	\$ -	\$ 2,554,276	\$ 2,554,276	\$ -
* Fidelity	Total International Index Fund	24	\$ -	\$ 300,875	\$ 251,433	\$ 300,875	\$ 49,442
* Fidelity	Total International Index Fund	15	\$ 3,210,228	\$ -	\$ 3,210,228	\$ 3,210,228	\$ -

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

There were no category (ii) or (iv) reportable transactions during 2020.

NOTE: Reportable transactions are included as defined in Section 2520.103-6 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974. In general terms, reportable transactions are those transactions, or series of transactions when aggregated, with the plan year which involve an amount in excess of five percent of total net assets as of the beginning of the plan year.

Robertson-Ceco Corporation Master Pension Plan

Schedule G, Part III - Schedule of Non-Exempt Transactions - For the Year Ended December 31, 2020

EIN: 36-3479146
PlanNumber: 001

(a)	(b)	(c)	(g)				
Identity of the Party Involved	Relationship to plan, employer, or other party-in-interest	Description of transaction including maturity date, rate of interest, collateral, par or maturity value	Transaction Expense	Amount of Earnings	Total Transaction	Date of principal correction	Date of earnings correction
* Alight Solutions LLC	Actuary	Actuarial fees paid in error on June 9, 2020	\$ 10,661	(a)	\$ 10,661	November 27, 2020	(a)

(a) The Plan is in process of calculating lost earnings and remitting to the trust as soon as administratively feasible.

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

2020 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Robertson-Ceco Corporation Master Pension Plan
For Plan Year Ended December 31, 2020



EIN: 36-3479146
Plan Number: 001

Age and Service Distribution of Active Members

Attained Age	Completed Years of Service on 01/01/2020										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0	0
45-49	0	2	1	0	0	0	0	0	0	0	3
50-54	0	4	12	0	0	0	0	0	0	0	16
55-59	1	6	14	5	0	0	0	0	0	0	26
60-64	0	9	6	1	12	1	0	0	0	0	29
65-69	0	2	2	4	2	8	0	0	0	0	18
Over 69	0	0	0	1	0	0	0	0	0	0	1
Total	1	23	35	11	14	9	0	0	0	0	93

Actuarial Assumptions and Methods

ERISA Interest Rates as required by IRC Section 430 based on plan sponsor election of the look-back month for the segment rates:

“Minimum” means for the purpose of calculating the PPA funding liability and normal cost for the minimum required contribution.

“Maximum” means for the purpose of calculating the PPA funding liability and normal cost for the maximum tax-deductible contribution.

	2020 Plan Year		2019 Plan Year	
Purpose	Minimum	Maximum	Minimum	Maximum
Segment rates or full yield curve	Segment	Segment	Segment	Segment
Look-back months	4	4	4	4
First 5 years	3.64%	2.79%	3.74%	2.28%
Next 15 years	5.21%	3.92%	5.35%	3.81%
Over 20 years	5.94 %	4.38%	6.11%	4.46%
Applicable Law for the segment rates corridor	BBA	Not Applicable	BBA	Not Applicable

Interest Rate for FASB ASC 960: 6.25%

Cash Balance Interest Crediting Rate: 5.00%

Administrative Expenses: Estimated based on an underlying non-investment related expense assumption of \$200,000 plus PBGC premiums for the current year.

Mortality:

ERISA: IRS 2020 Static Mortality Table using separate tables for annuitants and non-annuitants as prescribed by IRC Section 430 (previously IRS 2019 Static Mortality Table using separate tables for annuitants and non-annuitants)

FASB ASC 960: Same as ERISA

Actuarial Assumptions and Methods (continued)

Retirement Rates: Rates varying by age based on the assumption used by the prior actuary for this plan. There has been no pattern of significant consistent gains or consistent losses related to this decrement.

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

Terminated vested participants are expected to retire at age 62.

Termination: Rates varying by age based on the assumption used by the prior actuary for this plan. There has been no pattern of significant consistent gains or consistent losses related to this decrement.

Sample rates are shown below:

Age	Rate
30	7.520%
35	6.100%
40	3.140%
45	2.200%
50	1.670%
55	1.360%
56+	0.000%

Actuarial Assumptions and Methods (continued)

Disability: Rates varying by age based on the assumption used by the prior actuary for this plan. There has been no pattern of significant consistent gains or consistent losses related to this decrement.

Sample rates are shown below:

Age	Rate
30	0.030%
35	0.030%
40	0.040%
45	0.090%
50	0.200%
55	0.420%
60	0.970%
61+	0.000%

Marital Status: 80% of males and females are assumed married, with females 3 years younger than males.

Maximum Benefit: \$230,000 for 2020. For determining limitations under funding amounts and liabilities under FASB ASC 960, no future increases in the IRC Section 415 limit have been reflected.

Maximum Salary: \$285,000 for 2020. For determining limitations under funding amounts and liabilities under FASB ASC 960, no future increases in the salary limit have been reflected.

Form of Payment: It has been assumed benefits will be paid in the normal annuity form applicable to the particular benefit. To the extent optional forms of payment are elected and conversions are determined under an actuarial basis, which differs from the basis funded in the valuation, gains or losses will occur. These gains or losses will be recognized through the routine application of the actuarial cost method.

Actuarial Assumptions and Methods (continued)

Actuarial Value of Plan Assets for Funding Purposes:

The actuarial value of assets is equal to:

- a) the market value of assets, including discounted receivables, on the valuation date, less
- b) the following percentages of prior years' investment gains (losses):
 - i) 67% of the prior year, and
 - ii) 33% of the second prior year,

Investment gains and losses are defined as the excess or deficiency of the expected return on the market value (at an assumed rate of 6.25%, not to exceed the third segment rate for that year) over the actual return on the market value of assets, including discounted receivables, for any given year.

- c) The actuarial value of assets can be neither less than 90% nor greater than 110% of the market value of assets, including discounted receivables.

Actuarial Assumptions and Methods (continued)

Shortfall Amortization Charge for ERISA Funding Purposes: Per IRC Section 430(c), the shortfall amortization charge for any plan year is the aggregate total (not less than zero) of the shortfall amortization installments for such plan year with respect to any shortfall amortization base which has not been fully amortized. The shortfall amortization installments are the amounts necessary to amortize the shortfall amortization base of the plan for any plan year in level annual installments over the 7-year period beginning with such plan year.

Actuarial Cost Method: The unit credit cost method is used for ERISA funding target (FT). Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service, salary and negotiated benefit increases to date. The liability is then equal to the present value of all benefits (PVAB) for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings, or negotiated benefit increases, to date in both cases. The total normal cost is based upon the sum of the individual normal costs. The target normal cost for funding is equal to the total normal cost plus assumed administrative expenses expected to be paid from the trust.

The projected unit credit method is used for IRS maximum deductible limit cushion amount. Under this method, accrued pension benefits are determined for all eligible active participants reflecting service to date and anticipated salary and negotiated benefit increases to the assumed retirement age. This liability for active participants is then added to the present value of all benefits for inactive participants to determine the total liability under this method.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings and negotiated benefit increases projected to assumed retirement age in both cases. The total normal cost is based upon the sum of the individual normal costs.

Robertson-Ceco Corporation Master Pension Plan

Schedule H, Line 4j - Schedule of Reportable Transactions - For the Year Ended December 31, 2020

							EIN: 36-3479146 PlanNumber: 001
(a)	(b)	(c)	(d)	(g)	(h)	(i)	
Identity of the Party Involved	Description of Asset	# of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
<u>Single transactions in excess of 5% of Plan Assets</u>							
* Northern Trust	Collective EAFE Index Fund - Lending	1	\$ -	\$ 2,882,348	\$ 2,303,798	\$ 2,882,357	\$ 578,559
CF Capital Group	Long Duration Credit Trust (US) Common/collective trust	1	\$ -	\$ 15,850,328	\$ 11,784,047	\$ 15,850,328	\$ 4,066,281
* Northern Trust	Collective Short-Term Investment Fund	1	\$ 28,040,061	\$ -	\$ 28,040,061	\$ 28,040,061	\$ -
* Northern Trust	Collective Short-Term Investment Fund	1	\$ -	\$ 28,138,396	\$ 28,138,396	\$ 28,138,396	\$ -
* Northern Trust	Collective S&P 500 Index Fund - Lending	1	\$ -	\$ 4,719,723	\$ 1,822,805	\$ 4,719,723	\$ 2,896,918
American Funds	Europacific Growth Fund	1	\$ 3,095,224	\$ -	\$ 3,095,224	\$ 3,095,224	\$ -
Cohen & Steers	Global Realty Fund	1	\$ 2,251,072	\$ -	\$ 2,251,072	\$ 2,251,072	\$ -
* Fidelity	U.S. Bond Index Fund	1	\$ 2,251,072	\$ -	\$ 2,251,072	\$ 2,251,072	\$ -
* Fidelity	500 Index Fund	1	\$ 3,657,991	\$ -	\$ 3,657,991	\$ 3,657,991	\$ -
MFS	Value Fund	1	\$ 3,376,608	\$ -	\$ 3,376,608	\$ 3,376,608	\$ -
PGIM	Total Return Bond Fund	1	\$ 2,251,072	\$ -	\$ 2,251,072	\$ 2,251,072	\$ -
T. Rowe Price	Large Cap Growth Fund	1	\$ 2,532,456	\$ -	\$ 2,532,456	\$ 2,532,456	\$ -
* Fidelity	Total International Index Fund	1	\$ 3,095,224	\$ -	\$ 3,095,224	\$ 3,095,224	\$ -

Continued.

Robertson-Ceco Corporation Master Pension Plan

Schedule H, Line 4j - Schedule of Reportable Transactions - For the Year Ended December 31, 2020

EIN: 36-3479146
PlanNumber: 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)	
Identity of the Party Involved	Description of Asset	# of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
<u>Series of transactions in excess of 5% of Plan Assets</u>							
* Northern Trust	Collective Short-Term Investment Fund	27	\$ 28,415,325	\$ -	\$ 28,415,325	\$ 28,415,325	\$ -
* Northern Trust	Collective Short-Term Investment Fund	15	\$ -	\$ 29,338,432	\$ 29,338,432	\$ 29,338,432	\$ -
* Northern Trust	Collective EAFE Index Fund - Lending	2	\$ -	\$ 2,883,190	\$ 2,304,322	\$ 2,883,190	\$ 578,868
* Northern Trust	Collective S&P 500 Index Fund - Lending	2	\$ -	\$ 4,720,556	\$ 1,823,077	\$ 4,720,556	\$ 2,897,479
American Funds	Europacific Growth Fund	25	\$ -	\$ 459,943	\$ 362,045	\$ 459,943	\$ 97,898
American Funds	Europacific Growth Fund	14	\$ 3,122,633	\$ -	\$ 3,122,633	\$ 3,122,633	\$ -
Cohen & Steers	Global Realty Fund	24	\$ -	\$ 218,818	\$ 194,968	\$ 218,818	\$ 23,850
Cohen & Steers	Global Realty Fund	16	\$ 2,491,919	\$ -	\$ 2,491,919	\$ 2,491,919	\$ -
Eaton Vance	Income Fund of Boston	24	\$ -	\$ 136,761	\$ 131,251	\$ 136,761	\$ 5,510
Eaton Vance	Income Fund of Boston	22	\$ 1,691,051	\$ -	\$ 1,691,051	\$ 1,691,051	\$ -
* Fidelity	U.S. Bond Index Fund	24	\$ -	\$ 218,818	\$ 218,357	\$ 218,818	\$ 461
* Fidelity	U.S. Bond Index Fund	24	\$ 2,807,674	\$ -	\$ 2,807,674	\$ 2,807,674	\$ -
Frost	Low Duration Bond Fund	24	\$ -	\$ 136,761	\$ 134,291	\$ 136,761	\$ 2,470

Continued.

Robertson-Ceco Corporation Master Pension Plan

Schedule H, Line 4j - Schedule of Reportable Transactions - For the Year Ended December 31, 2020

EIN: 36-3479146
PlanNumber: 001

(a)	(b)	(c)	(d)	(g)	(h)	(i)	
Identity of the Party Involved	Description of Asset	# of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
<u>Series of transactions in excess of 5% of Plan Assets</u>							
Frost	Low Duration Bond Fund	24	\$ 1,720,764	\$ -	\$ 1,720,764	\$ 1,720,764	\$ -
* Fidelity	500 Index Fund	25	\$ -	\$ 385,697	\$ 326,167	\$ 385,697	\$ 59,530
* Fidelity	500 Index Fund	16	\$ 3,725,000	\$ -	\$ 3,725,000	\$ 3,725,000	\$ -
MFS	Value Fund	24	\$ -	\$ 328,227	\$ 294,925	\$ 328,227	\$ 33,302
MFS	Value Fund	18	\$ 3,805,396	\$ -	\$ 3,805,396	\$ 3,805,396	\$ -
PGIM	Total Return Bond Fund	24	\$ -	\$ 218,818	\$ 211,829	\$ 218,818	\$ 6,989
PGIM	Total Return Bond Fund	22	\$ 2,713,627	\$ -	\$ 2,713,627	\$ 2,713,627	\$ -
T. Rowe Price	Large Cap Growth Fund	25	\$ -	\$ 528,526	\$ 401,823	\$ 528,526	\$ 126,703
T. Rowe Price	Large Cap Growth Fund	14	\$ 2,554,276	\$ -	\$ 2,554,276	\$ 2,554,276	\$ -
* Fidelity	Total International Index Fund	24	\$ -	\$ 300,875	\$ 251,433	\$ 300,875	\$ 49,442
* Fidelity	Total International Index Fund	15	\$ 3,210,228	\$ -	\$ 3,210,228	\$ 3,210,228	\$ -

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

There were no category (ii) or (iv) reportable transactions during 2020.

NOTE: Reportable transactions are included as defined in Section 2520.103-6 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974. In general terms, reportable transactions are those transactions, or series of transactions when aggregated, with the plan year which involve an amount in excess of five percent of total net assets as of the beginning of the plan year.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2020 This Form is Open to Public Inspection
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For calendar plan year 2020 or fiscal plan year beginning 01/01/2020 and ending 12/31/2020

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan ROBERTSON-CECO CORPORATION MASTER PENSION PLAN	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ROBERTSON-CECO II CORPORATION	D Employer Identification Number (EIN) 36-3479146	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I	Basic Information			
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2020</u>			
2	Assets:			
	a Market value	2a	33,319,568	
	b Actuarial value	2b	31,574,887	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment.....	1,204	24,132,036	24,132,036
	b For terminated vested participants	572	8,384,774	8,384,774
	c For active participants	93	1,454,637	1,454,637
	d Total	1,869	33,971,447	33,971,447
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.20%	
6	Target normal cost	6	556,637	

Statement by Enrolled Actuary

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

SIGN HERE	<div style="text-align: center;"> Kelly Boschke _____ Signature of actuary </div> <div style="text-align: center; margin-top: 20px;"> Type or print name of actuary Fidelity Investments _____ Firm name 233 S. Wacker Drive, Suite 4850 Chicago IL 60606 _____ Address of the firm </div>	<div style="text-align: center;"> 9/23/2021 _____ Date 2007948 _____ Most recent enrollment number 312-529-2331 _____ Telephone number (including area code) </div>
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2020
v. 200204

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>22.38</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		879,812
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.34</u> %		46,982
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		926,794
d Portion of (c) to be added to prefunding balance		926,794
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	926,794

Part III Funding Percentages

14 Funding target attainment percentage	14	90.21%
15 Adjusted funding target attainment percentage	15	90.21%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	86.38%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/13/2021	205,000	0			
04/15/2021	505,000	0			
07/15/2021	505,000	0			
Totals ▶			18(b)	1,215,000	18(c)
					0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1,134,750

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 3.64 %	2nd segment: 5.21 %	3rd segment: 5.94 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 66
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	556,637	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	3,323,354	731,374	
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	1,288,011	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	926,794	926,794
36 Additional cash requirement (line 34 minus line 35).....	36	361,217	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	1,134,750	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	773,533	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

2020 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Pension Plan for Bargaining Group Hourly Employees of the
Robertson-Ceco Corporation Master Pension Plan
For Plan Year Ended December 31, 2020

EIN: 36-3479146
Plan Number: 001

Weighted Average Retirement Age

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
61	100.00	-	-	-
62	100.00	0.10	10.00	620.00
63	90.00	0.05	4.50	283.50
64	85.50	0.15	12.83	821.12
65	72.67	0.25	18.17	1,181.05
66	54.50	0.25	13.63	899.58
67	40.87	0.30	12.26	821.42
68	28.61	0.50	14.31	973.08
69	14.30	0.50	7.15	493.35
70	7.15	1.00	7.15	500.50
Total			100.00	6,593.60
Average				65.94

Robertson-Ceco Corporation Master Pension Plan

Schedule G, Part III - Schedule of Non-Exempt Transactions - For the Year Ended December 31, 2020

EIN: 36-3479146
PlanNumber: 001

(a)	(b)	(c)	(g)				
Identity of the Party Involved	Relationship to plan, employer, or other party-in-interest	Description of transaction including maturity date, rate of interest, collateral, par or maturity value	Transaction Expense	Amount of Earnings	Total Transaction	Date of principal correction	Date of earnings correction
* Alight Solutions LLC	Actuary	Actuarial fees paid in error on June 9, 2020	\$ 10,661	(a)	\$ 10,661	November 27, 2020	(a)

(a) The Plan is in process of calculating lost earnings and remitting to the trust as soon as administratively feasible.

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

Plan Provisions

Name of Plan: Robertson-Ceco Corporation Master Pension Plan

Employer Identification Number / Plan Number: 36–3479146/001

Ceco Salaried Employees

Effective Date: Effective: June 1, 1992. The most recent amendment was effective April 15, 2009.

Covered Employees: All employees working in a clerical capacity and compensated on a salary basis not covered by another qualified plan or collective bargaining agreement are eligible upon completion of one year of service and attainment of age 21. Closed to new hires and rehires and frozen to ongoing benefit accruals on January 1, 1995.

Definitions:

Accrued Benefit: The monthly normal retirement benefit is equal to the participant's Account Balance, projected to age 65 at 5% interest, divided by 120.

Account Balance: An account balance is maintained for each participant, credited each year with interest while active. Each year it is credited with interest at the average of the auction average (investment) yield of the 3-month Treasury Bills for the last month of each calendar quarter as published in the Federal Reserve Statistical Release over the four calendar quarters immediately preceding the last day of the Plan Year preceding the Plan Year for which interest credit is made, plus 1% rounded to the next higher 0.25% if not an even 0.25%.

Normal retirement date (NRD): The participant's 65th birthday.

Vesting Service: Number of completed years between hire date and year in which the participant terminates employment. If a break in service is less than 12 months, the period of break must be included in the Vesting Service. Or else, Vesting Service is the sum of the pre-break and post-break periods of Vesting Service.

Eligibility for Benefits:

Normal Retirement: Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Early retirement: Participants are eligible for early retirement benefit if they retire after attaining age 55 with at least 5 years of service (3 years of service after 12/31/2007).

Plan Provisions (continued)

Vested Termination: Termination other than by retirement, death or disability with generally 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible. Earliest commencement date is the 1st of the month coincident with or next following the end of the second calendar year following date of termination.

Pre-retirement spouse benefit: Beneficiary of a participant with 5 or more years of service. Participants actively employed after December 31, 2007 need 3 years of service (rather than 5) to be eligible.

Disability: Participants with 5 or more years of service and permanent and total disability.

Monthly Benefits Paid Upon the Following Events:

Normal retirement: The benefit is the participant's Account Balance or Accrued Benefit on the retired participant's normal retirement date.

Early retirement: The benefit is the participant's Account Balance at retirement date, or Accrued Benefit reduced 5% for each year retirement precedes age 65. Payments will commence on the participant's early retirement date.

Postponed retirement: The benefit is the Account Balance or Accrued Benefit calculated as of the participant's retirement date. Payments will commence on the retired participant's deferred retirement date.

Vested Termination: If the benefit commencement date is on or after age 55, use the Early Retirement provisions above. If the benefit commencement date is prior to age 55, use the Actuarial Equivalent of the Accrued Benefit at benefit commencement date.

Death with pre-retirement spouse benefit: Monthly pre-retirement spouse benefit is payable. If the participant was eligible for early retirement, the benefit is payable immediately. Otherwise, the benefit is payable when the participant would have been eligible for early retirement. If less than five years of vesting service, participant contributions will be refunded.

Disability: Participants on Long Term Disability will continue to accrue Vesting Service and interest credits through their NRD. Upon reaching NRD, the Participant may elect to commence their accrued benefit on the first of any month following DOT.

Plan Provisions (continued)

Monthly pre-retirement spouse death benefit: If annuity is elected, the survivor portion of the 50% Joint and Survivor form of payment. If lump sum is elected, the greater of the actuarial equivalent of the survivor portion of the 50% Joint and Survivor form of payment and the Account Balance at the earlier of the date of termination of employment and date of death.

Forms of Payment:

Normal form (single participants): Life annuity commencing on the participant's retirement date.

Normal form (married participants): Actuarially reduced 50% Joint and Survivor commencing on the participant's retirement date.

Optional Form of Payment: Joint and 50% and 75% joint and survivor annuity (for married participants) and a lump sum.

Plan Provisions (continued)

Ceco Hourly I-IV Employees

Effective Date: Effective: January 1, 1986. The most recent amendment was effective March 31, 1996 (Lockeford on December 31, 1996).

Covered Employees: Hourly employees regularly employed by the Company and who is a member of a group designated by the Company as participating is covered under the plan. Closed to new hires and rehires and frozen to ongoing benefit accruals on March 31, 1996 (Lockeford on December 31, 1996)

Definitions:

Accrued Benefit: Normal retirement benefit calculated using service earned prior to the freeze date.

Normal retirement date (NRD): The participant's 65th birthday.

Vesting Service: Number of completed years between hire date and year in which the participant terminates employment. If a break in service is less than 12 months, the period of break must be included in the Vesting Service. Or else, Vesting Service is the sum of the pre-break and post-break periods of Vesting Service.

Eligibility for Benefits:

Normal Retirement: Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Early retirement: Participants are eligible for early retirement benefit if they retire after attaining age 60 with at least 5 years of service

Vested Termination: Termination other than by retirement, death or disability with generally 5 or more years of service. Earliest commencement date is the 1st of the month coincident with or next following the participant's 60th birthday.

Pre-retirement spouse benefit: Beneficiary of a participant with 5 or more years of service.

Disability: Participants with 5 or more years of service and permanent and total disability.

Plan Provisions (continued)

Monthly Benefits Paid Upon the Following Events:

Normal retirement: The benefit is the participant's Accrued Benefit on the retired participant's normal retirement date.

Early retirement: The benefit equals the accrued benefit reduced by 1/180 per month for each month by which early retirement precedes age 65. Payments commence on participant's early retirement date.

Postponed retirement: The Accrued Benefit is actuarially increased from the later of Normal Retirement Date and the 1st of the month following date of termination to benefit commencement date.

Vested Termination: Upon eligibility, use Early Retirement provisions above.

Death with pre-retirement spouse benefit: Monthly pre-retirement spouse benefit is payable. If the participant was eligible for early retirement, the benefit is payable immediately. Otherwise, the benefit is payable when the participant would have been eligible for early retirement.

Disability: Accrued Benefit with no reduction for early retirement.

Monthly pre-retirement spouse death benefit: The survivor portion of the 50% Joint and Survivor form of payment.

Forms of Payment:

Normal form (single participants): Life annuity commencing on the participant's retirement date.

Normal form (married participants): Actuarially reduced 50% Joint and Survivor commencing on the participant's retirement date.

Optional Form of Payment: Joint and 50% and 75% joint and survivor annuity (for married participants).

Plan Provisions (continued)

Cupples Hourly Employees

Effective Date: Effective: August 4, 1981. The most recent amendment was effective June 1, 1992

Covered Employees: Hourly employees covered by the agreement with the United Steelworkers of America and the International Association of Machinists and Aerospace Workers at the Cupples Products Division. There are no longer any active participants covered by this plan.

Definitions:

Accrued Benefit: Normal retirement benefit calculated using service at termination date. The benefit equals the standard benefit rate times years of credited service (see Appendix 11 of the plan document).

Normal retirement date (NRD): The participant's 65th birthday.

Eligibility for Benefits:

Normal Retirement: Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Early retirement: Participants are eligible for the early retirement benefit if they retire after age 55 with at least 10 years of service.

Vested Termination: Termination other than by retirement, death or disability with generally 10 or more years of service. Earliest commencement date is the 1st of the month coincident with or next following the participant's 55th birthday.

Pre-retirement spouse benefit: Beneficiary of a participant with 5 or more years of service.

Disability: N/A

Monthly Benefits Paid Upon the Following Events:

Normal retirement: The benefit is the participant's Accrued Benefit on the retired participant's normal retirement date.

Plan Provisions (continued)

Early retirement: Eligible participants can receive an actuarial equivalent of the Accrued Benefit based on the following table:

<u>Age</u>	<u>Rate</u>
64	93%
63	86%
62	79%
61	72%
60	65%
59	61%
58	57%
57	53%
56	49%
55	45%

Postponed retirement: The Accrued Benefit is actuarially increased from the later of Normal Retirement Date and the 1st of the month following date of termination to benefit commencement date.

Vested Termination: Upon eligibility, benefits payable prior to normal retirement date will be reduced at a rate of 7/12% per month from Normal Retirement Date to Age 60 and 4/12% per month from Age 60 to benefit commencement date.

Disability: N/A

Monthly pre-retirement spouse death benefit: The survivor portion of the 50% Joint and Survivor form of payment.

Forms of Payment:

Normal form (single participants): Life annuity commencing on the participant's retirement date.

Normal form (married participants): Actuarially reduced 50% Joint and Survivor commencing on the participant's retirement date.

Optional Form of Payment: Joint and 50%, 75%, and 100% joint and survivor pop-up annuity (for married participants).

Plan Provisions (continued)

Ambridge Employees

Effective Date: Effective: July 31, 1980. The most recent amendment was effective June 1, 1992

Covered Employees: Employees of the Ambridge Division of Robertson-Ceco Corporation who were covered by the agreement with the United Steelworkers of America and the Company. There are no longer any active participants covered by this plan.

Definitions:

Accrued Benefit: Normal retirement benefit is calculated as described in Appendix 17 of the plan document.

Normal retirement date (NRD): The participant's 65th birthday.

Eligibility for Benefits:

Normal Retirement: Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Early retirement: N/A

Vested Termination: Termination other than by retirement, death or disability with generally 5 or more years of service. Earliest commencement date is the 1st of the month coincident with or next following the participant's 62th birthday.

Pre-retirement spouse benefit: Beneficiary of a participant with 5 or more years of service.

Disability: N/A

Monthly Benefits Paid Upon the Following Events:

Normal retirement: The benefit is the participant's Accrued Benefit on the retired participant's normal retirement date.

Plan Provisions (continued)

Early retirement: N/A

Postponed retirement: The Accrued Benefit is actuarially increased from the later of Normal Retirement Date and the 1st of the month following date of termination to benefit commencement date.

Vested Termination: Upon eligibility, a participant may elect to receive the actuarial equivalent of the Accrued Benefit beginning at age 62.

Disability: N/A

Monthly pre-retirement spouse death benefit: The survivor portion of the 50% Joint and Survivor form of payment.

Forms of Payment:

Normal form (single participants): Life annuity commencing on the participant's retirement date.

Normal form (married participants): Actuarially reduced 50% Joint and Survivor commencing on the participant's retirement date.

Optional Form of Payment: Joint and 50%, 75%, and 100% joint and survivor annuity (for married participants).

Plan Provisions (continued)

Connersville Employees

Effective Date: Effective: January 1, 1980. The most recent amendment was effective June 1, 1992

Covered Employees: Hourly employees of the Company's Connersville Division covered by the agreement between the Company and Local Union No. 519, Sheet Metal Workers International Association. There are no longer any active participants covered by this plan.

Definitions:

Accrued Benefit: Normal retirement benefit calculated using service at termination date. The benefit equals the standard benefit rate times years of credited service (see Appendix 16 of the plan document).

Normal retirement date (NRD): The participant's 65th birthday.

Eligibility for Benefits:

Normal Retirement: Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Early retirement: N/A

Vested Termination: Termination other than by retirement, death or disability with generally 10 or more years of service. Earliest commencement date is the 1st of the month coincident with or next following the participant's 55th birthday.

Pre-retirement spouse benefit: Beneficiary of a participant with 5 or more years of service.

Disability: N/A

Monthly Benefits Paid Upon the Following Events:

Normal retirement: The benefit is the participant's Accrued Benefit on the retired participant's normal retirement date.

Plan Provisions (continued)

Early retirement: N/A

Postponed retirement: The Accrued Benefit is actuarially increased from the later of Normal Retirement Date and the 1st of the month following date of termination to benefit commencement date.

Vested Termination: Upon eligibility, a participant may elect to receive their Accrued Benefit reduced by $\frac{1}{2}\%$ per month from Normal Retirement Date to benefit commencement date.

Disability: N/A

Monthly pre-retirement spouse death benefit: The survivor portion of the 50% Joint and Survivor form of payment.

Forms of Payment:

Normal form (single participants): Life annuity commencing on the participant's retirement date.

Normal form (married participants): Actuarially reduced 50% Joint and Survivor commencing on the participant's retirement date.

Optional Form of Payment: Joint and 50%, and 75% joint and survivor annuity (for married participants).

Plan Provisions (continued)

Discontinued Entities

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

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

Eligibility for Benefits:

Normal Retirement: Participants are eligible for the normal retirement benefit if they retire after age 65 with at least 5 years of service.

Early retirement: N/A

Vested Termination: Termination other than by retirement, death or disability with generally 5 or more years of service.

Pre-retirement spouse benefit: Beneficiary of a participant with 5 or more years of service.

Disability: N/A

Monthly Benefits Paid Upon the Following Events:

Normal retirement: The benefit is the participant's Accrued Benefit on the retired participant's normal retirement date.

Plan Provisions (continued)

Early retirement: N/A

Postponed retirement: The Accrued Benefit is actuarially increased from the later of Normal Retirement Date and the 1st of the month following date of termination to benefit commencement date.

Vested Termination: Upon eligibility, a participant may elect to receive their Accrued Benefit actuarially reduced from Normal Retirement Date to benefit commencement date.

Disability: N/A

Monthly pre-retirement spouse death benefit: The survivor portion of the 50% Joint and Survivor form of payment.

Forms of Payment:

Normal form (single participants): Life annuity commencing on the participant's retirement date.

Normal form (married participants): Actuarially reduced 50% Joint and Survivor commencing on the participant's retirement date.

Optional Form of Payment: Joint and 50%, and 75% joint and survivor annuity (for married participants).

Robertson-Ceco Corporation Master Pension Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) - As of December 31, 2020

EIN: 36-3479146
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issuer, Borrower, Lessor or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Mutual Funds			
*	Fidelity	500 Index Fund	3,398,834	\$ 4,503,684
	MFS	Value Fund	3,510,470	4,263,815
	American Funds	Europacific Growth Fund	2,760,588	4,174,353
*	Fidelity	Total International Index	2,958,795	4,049,264
	T. Rowe Price	Large Cap Growth Fund	2,152,453	3,116,883
	Cohen & Steers	Global Realty Fund	2,296,951	2,819,097
	PGIM	Total Return Bond Fund	2,501,798	2,627,640
*	Fidelity	U.S. Bond Index Fund	2,589,317	2,583,559
	Eaton Vance	Income Fund of Boston	1,559,800	1,683,503
	Frost	Low Duration Bond Fund	1,586,473	1,621,017
	Victory	Small Company Opportunities Fund	1,090,477	1,551,951
*	Fidelity	Interational Bond Index Fund	950,426	981,805
	Hood River	Small Cap Growth Retirement	488,738	837,303
*	Fidelity	Inflation-Protected Bond Index	309,369	325,008
Total investments per Form 5500				\$ 35,138,882

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

2020 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Pension Plan for Bargaining Group Hourly Employees of the
Robertson-Ceco Corporation Master Pension Plan
For Plan Year Ended December 31, 2020



EIN: 36-3479146
Plan Number: 001

Schedule of Amortization Bases

<u>Type of Base</u>	Present Value of Any Remaining <u>Installments</u>	<u>Valuation Date</u>	<u>Years</u> <u>Remaining</u>	Amortization <u>Installment</u>
2020 Shortfall	\$ (523,010)	January 1, 2020	7	\$ (84,712)
2019 Shortfall	\$ 1,730,706	January 1, 2019	6	\$ 318,341
2018 Shortfall	\$ 702,785	January 1, 2018	5	\$ 150,783
2017 Shortfall	\$ 1,098,926	January 1, 2017	4	\$ 289,636
2016 Shortfall	\$ 619,125	January 1, 2016	3	\$ 213,796
2015 Shortfall	\$ (302,829)	January 1, 2015	2	\$ (154,121)
2014 Shortfall	\$ (2,349)	January 1, 2014	1	\$ (2,349)
Total	\$ 3,323,354			\$ 731,374

Change in Method

There has been a change in the enrolled actuary beginning with the 2020 plan year.

This is considered a method change with automatic approval under Revenue Procedure 2017-56 since the following conditions are satisfied:

1. There has been a change both in the enrolled actuary for the plan and in the business organization providing actuarial services to the plan;
2. The new method is substantially the same as the method used by the prior enrolled actuary and is consistent with the description of the method contained in the prior actuarial valuation report or prior Schedule SB of Form 5500;
3. The funding target and target normal cost (without regard to any adjustments for employee contributions and plan-related expenses), as determined for the prior plan year by the new enrolled actuary (using the actuarial assumptions of the prior enrolled actuary), are both within 3% of those values as determined by the prior enrolled actuary; and
4. The actuarial value of plan assets, as determined for the prior plan year by the new enrolled actuary (using the actuarial assumptions of the prior enrolled actuary), is within 2% of the value as determined by the prior enrolled actuary.

**2020 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Pension Plan for Bargaining Group Hourly Employees of the
Robertson-Ceco Corporation Master Pension Plan
For Plan Year Ended December 31, 2020**

**EIN: 36-3479146
Plan Number: 001**

Change in Actuarial Assumptions

Administrative expenses were updated to reflect assumed non-investment related fees of \$200,000 plus PBGC premiums for the current year (previously \$837,602).