

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>11/01/2020</u> and ending <u>10/31/2021</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>MID-WEST FORGE CORPORATION BARGAINING UNIT 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>11/01/1956</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>11/01/1956</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>11/01/1956</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>MID-WEST FORGE CORPORATION</u> <u>2778 SOM CENTER ROAD</u> <u>SUITE 200</u> <u>WILLOUGHBY HILLS, OH 44094</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-6510647</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>216-481-3030</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>332110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-6510647</u>	2c Plan Sponsor's telephone number <u>216-481-3030</u>	2d Business code (see instructions) <u>332110</u>	
2b Employer Identification Number (EIN) <u>34-6510647</u>					
2c Plan Sponsor's telephone number <u>216-481-3030</u>					
2d Business code (see instructions) <u>332110</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.	05/27/2022	ROBERT O'MALLEY
	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	152
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)	38
a(2) Total number of active participants at the end of the plan year		6a(2)	30
b Retired or separated participants receiving benefits.....		6b	58
c Other retired or separated participants entitled to future benefits		6c	47
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	135
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	16
f Total. Add lines 6d and 6e		6f	151
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: 1B			
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 11/01/2020 and ending 10/31/2021	
▶ 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 MID-WEST FORGE CORPORATION BARGAINING UNIT 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 MID-WEST FORGE CORPORATION	D Employer Identification Number (EIN) 34-6510647
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 11 Day 01 Year 2020			
2	Assets:			
a	Market value	2a	19122320	
b	Actuarial value	2b	19122320	
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.....	64	8294071	8294071
b	For terminated vested participants.....	50	1528707	1528707
c	For active participants	38	4653363	5643315
d	Total.....	152	14476141	15466093
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	5.41 %
6	Target normal cost.....		6	217931

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>			
Signature of actuary		03/31/2022	
AUDREY CERVAS		Date	
Type or print name of actuary		20-06430	
BUCK GLOBAL, LLC		Most recent enrollment number	
Firm name		216-682-7600	
6000 FREEDOM SQUARE, SUITE 100 INDEPENDENCE, OH 44131		Telephone number (including area code)	
Address of the firm			

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

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1333372
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	1333372
10 Interest on line 9 using prior year's actual return of <u>5.91</u> %	0	78802
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		463344
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>5.56</u> %		25762
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		489106
d Portion of (c) to be added to prefunding balance		
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	1412174

Part III Funding Percentages

14 Funding target attainment percentage	14	114.50 %
15 Adjusted funding target attainment percentage	15	123.64 %
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	111.69 %
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
Totals ►			18(b)	0	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	0

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

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**

62

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** 217931**b** Excess assets, if applicable, but not greater than line 31a **31b** 217931**32** Amortization installments:**a** Net shortfall amortization installment Outstanding Balance 0 Installment 0**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** 0**35** Balances elected for use to offset funding requirement Carryover balance 0 Prefunding balance 0 Total balance 0**36** Additional cash requirement (line 34 minus line 35) **36** 0**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 0**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 0**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 11/01/2020 and ending 10/31/2021		
A Name of plan MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MID-WEST FORGE CORPORATION	D Employer Identification Number (EIN) 34-6510647	

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)

PNC BANK

1900 EAST 9TH STREET
CLEVELAND, OH 44114

(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 50 52	TRUSTEE	99942	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

BUCK GLOBAL, LLC

13-3954297

(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 17	NONE	30000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

REA & ASSOCIATES

34-1310124

(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	AUDITOR	20000	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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PNC BANK	21 50 52	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PNC BANK 1900 EAST 9TH STREET CLEVELAND, OH 44114	BASIS POINTS*PLAN ASSETS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2020 This Form is Open to Public Inspection
For calendar plan year 2020 or fiscal plan year beginning 11/01/2020 and ending 10/31/2021		
A Name of plan MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 MID-WEST FORGE CORPORATION	D Employer Identification Number (EIN) 34-6510647	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....		1a	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions		1b(1)	0
(2) Participant contributions.....		1b(2)	
(3) Other		1b(3)	5075
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)		1c(1)	501024
(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)	1056284
(5) Partnership/joint venture interests		1c(5)	39015
(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)	
(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)	17037412
(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	18638810 21647151
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	5596 0
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	5596 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	18633214 21647151

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)	500000
	(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)	500000
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	82
	(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)	82
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	16002
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	452577
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	468579
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	270558
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	205952
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	64606
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	1410935
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	1410935

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(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)		1517153
c Other income	2c		29
d Total income. Add all income amounts in column (b) and enter total.....	2d		3961384

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	732149	
(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)		732149
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)	50000	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	99942	
(4) Other.....	2i(4)	65356	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		215298
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		947447

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3013937
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: **REA & ASSOCIATES, INC.**

(2) EIN: **34-1310124**

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	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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.)	X		
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.)	X		
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?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
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 416012 _____.			

<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 11/01/2020 and ending 10/31/2021		
A Name of plan MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MID-WEST FORGE CORPORATION		D Employer Identification Number (EIN) 34-6510647
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): 25-1211909		
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 0
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).....

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14a	
14b	
14c	

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

a The corresponding number for the plan year immediately preceding the current plan year.....

b The corresponding number for the second preceding plan year.....

15a	
15b	

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

a Enter the number of employers who withdrew during the preceding plan year.....

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16a	
16b	

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

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

- 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: 0.0 % Investment-Grade Debt: _____ % High-Yield Debt: _____ % Real Estate: _____ % Other: _____ %

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

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

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
☐ Yes.
☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
☐ No. Other. Provide explanation _____

Mid-West Forge Corporation Bargaining Unit Pension Plan *Financial Statements*

As of and for the Years Ended
October 31, 2021 and 2020



Rea & associates

www.reacpa.com

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Plan Participants of
Mid-West Forge Corporation Bargaining Unit Pension Plan
Willoughby Hills, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Mid-West Forge Corporation Bargaining Unit Pension Plan (the Plan), which comprise the statements of net assets available for benefits (modified cash basis) and accumulated plan benefits (modified cash basis) as of October 31, 2021 and 2020, and the related statements of changes in net assets available for benefits (modified cash basis), and changes in accumulated plan benefits (modified cash basis) for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Plan management is also responsible 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.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by PNC Bank, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of and for the years ended October 31, 2021 and 2020, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets held at end of year as of October 31, 2021 and of reportable transactions for the year ended October 31, 2021, are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for purposes of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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

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

Rea & Associates, Inc.

Rea & Associates, Inc.
Cleveland, Ohio
May 25, 2022

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS (MODIFIED CASH BASIS)
AS OF OCTOBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ASSETS:		
Investments, at fair value (see Note 4)	\$ 21,637,788	\$ 18,633,735
Receivables:		
Interest and dividends	6,216	5,075
Pending security sales	<u>3,147</u>	<u>-</u>
Total receivables	9,363	5,075
Total assets	21,647,151	18,638,810
LIABILITIES:		
Pending security purchases	<u>-</u>	<u>5,596</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 21,647,151</u></u>	<u><u>\$ 18,633,214</u></u>

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

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS (MODIFIED CASH BASIS)
FOR THE YEARS ENDED OCTOBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments	\$ 2,992,694	\$ 626,238
Interest and dividends	468,661	418,960
Total investment income	<u>3,461,355</u>	<u>1,045,198</u>
Employer contributions	500,000	500,000
Other income	<u>29</u>	<u>-</u>
Total additions	3,961,384	1,545,198
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	732,149	698,175
Administrative expenses	<u>215,298</u>	<u>85,819</u>
Total deductions	<u>947,447</u>	<u>783,994</u>
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	3,013,937	761,204
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>18,633,214</u>	<u>17,872,010</u>
End of year	<u><u>\$ 21,647,151</u></u>	<u><u>\$ 18,633,214</u></u>

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

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

STATEMENTS OF ACCUMULATED PLAN BENEFITS (MODIFIED CASH BASIS)
AS OF OCTOBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS:		
Vested benefits:		
Participants currently receiving payments	\$ 8,361,073	\$ 7,785,646
Other participants	<u>5,666,582</u>	<u>6,046,945</u>
Total vested benefits	14,027,655	13,832,591
Nonvested benefits	<u>811,598</u>	<u>916,771</u>
TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	<u><u>\$ 14,839,253</u></u>	<u><u>\$ 14,749,362</u></u>

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

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS (MODIFIED CASH BASIS)
FOR THE YEARS ENDED OCTOBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - BEGINNING	\$ 14,749,362	\$ 14,875,429
INCREASE (DECREASE) ATTRIBUTED TO:		
Benefits accumulated and non-investment experience	(12,364)	(101,845)
Increase for interest due to the decrease in the discount period	791,350	799,206
Benefits paid	(732,149)	(698,175)
Plan changes	17,255	-
Change of assumptions	<u>25,799</u>	<u>(125,253)</u>
NET INCREASE (DECREASE) IN ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	<u>89,891</u>	<u>(126,067)</u>
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS - ENDING	<u><u>\$ 14,839,253</u></u>	<u><u>\$ 14,749,362</u></u>

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

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: DESCRIPTION OF THE PLAN

The following description of the Mid-West Forge Corporation Bargaining Unit Pension Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a non-contributory defined benefit plan which was formed for the purpose of providing pension and disability benefits to Boilermaker Lodge #1073 union employees of Mid-West Forge Corporation (the Company) hired before June 1, 2008. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Company contributes such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to Plan participants. The contributions by the Company are made in amounts sufficient to fund the Plan's current service cost on a current basis, and to fund the past service costs, plus interest thereon over periods up to 45 years. The Plan has met the minimum funding requirements of ERISA. The Plan Administrator is responsible for the oversight of the Plan, including determining the appropriateness of the Plan's investment offerings and monitoring investment performance.

Pension and Disability Benefits

The Plan provides for normal retirement at age 65 with a monthly pension benefit equal to the appropriate benefit unit times years of service. The Plan allows for early retirement at age 60 with 15 years of credited service, which is calculated at a reduced rate. The Plan also allows for retirement after 30 years of service, which may be payable at a reduced rate if the retiree is less than age 58.

Participants become fully vested after five years of credited service. Benefits are determined on a life annuity basis. A participant that is married for one year prior to the annuity starting date shall normally receive payment with 50% of such amount payable to the spouse for life, after the death of the participant.

The Plan also allows for employees with ten years of credited service to be eligible for permanent and total disability benefits if their condition renders the employee eligible for disability benefits under the Social Security Act.

The Plan is no longer accepting new participants per the June 1, 2008, collective bargaining agreement.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements and schedules of the Plan are prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis differs from accounting principles generally accepted in the United States of America. Under this basis, the net appreciation in the fair value of investments is recognized on a current basis, interest and dividend income is recorded on the accrual basis, and contributions are recognized when received rather than in the year to which the contributions apply.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in accordance with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and of accumulated plan benefits and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is a price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan Administrator determines the Plan's valuation policies utilizing information provided by its investment advisors and trustee. See Note 4 for discussion of fair value measurements.

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Expenses of maintaining the Plan are paid by the Plan and are included in administrative expenses. The Company provides services to the Plan at no cost to the Plan, which are excluded from these financial statements. Investment related expenses are included in net appreciation in fair value of investments.

Subsequent Events

Plan management has evaluated subsequent events through May 25, 2022, the date the financial statements were available to be issued.

Reclassification

Certain reclassifications have been made to the 2020 financial statement footnote disclosures to correspond to the current year's format. Such reclassifications had no effect on the net assets available for benefits or the net increase in net assets available for benefits as previously reported.

NOTE 3: INFORMATION PREPARED AND CERTIFIED BY PNC BANK

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedules, including investments held at October 31, 2021 and 2020, net appreciation in fair value of investments, interest and dividends, for the years then ended, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by PNC Bank, the trustee of the Plan.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 4: FAIR VALUE MEASUREMENTS

Accounting standards establish a framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of 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 October 31, 2021 and 2020.

Interest bearing cash, mutual funds, and exchange-traded funds: Valued at the daily closing price as reported by the fund. Funds held by the Plan are open-ended funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Plan are deemed to be actively traded.

Limited partnership and common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 4: FAIR VALUE MEASUREMENTS (CONTINUED)

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.

Assets measured at fair value by level, within the fair value hierarchy, are comprised of the following at October 31, 2021:

Description	(Level 1)	(Level 2)	(Level 3)	Total
Interest-bearing cash	\$ 606,439	\$ -	\$ -	\$ 606,439
Mutual funds	9,457,076	-	-	9,457,076
Exchange-traded funds	9,819,683	-	-	9,819,683
Limited partnership	69,705	-	-	69,705
Common stocks	1,684,885	-	-	1,684,885
Investments at fair value	<u>\$ 21,637,788</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,637,788</u>

Assets measured at fair value by level, within the fair value hierarchy, are comprised of the following at October 31, 2020:

Description	(Level 1)	(Level 2)	(Level 3)	Total
Interest-bearing cash	\$ 501,024	\$ -	\$ -	\$ 501,024
Mutual funds	8,427,321	-	-	8,427,321
Exchange-traded funds	8,610,091	-	-	8,610,091
Limited partnership	39,015	-	-	39,015
Common stocks	1,056,284	-	-	1,056,284
Investments at fair value	<u>\$ 18,633,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,633,735</u>

The Plan did not hold any Level 2 or 3 assets during the Plan years ended October 31, 2021 and 2020.

NOTE 5: PARTY-IN-INTEREST TRANSACTIONS

PNC Bank is the trustee and investment manager of the Plan. Fees paid by the Plan to PNC Bank totaling \$99,942 and \$85,819 for the years ended October 31, 2021 and 2020, respectively, qualify as party-in-interest transactions.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6: PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Should the Plan terminate at some future time, its net assets may not be available on a pro-rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantees, while other benefits may not be provided for at all.

NOTE 7: TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated May 7, 2015, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended and restated since receiving the determination letter, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

In accordance with the modified cash basis of accounting, Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of October 31, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 8: RISKS AND UNCERTAINTIES

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

Plan contributions are made 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 at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9: ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

The actuarial present value of accumulated plan benefits are those estimated future periodic payments that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated vested employees or their beneficiaries; and (b) present employees or their beneficiaries. The accumulated plan benefits for active employees are based on their number of credited service years multiplied by the normal pension benefit at the valuation date. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The Plan's independent actuaries estimate the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions underlying the computations were made as of November 1. Had the valuation been performed as of October 31, there would be no material differences.

The Plan's independent actuaries have completed an actuarial valuation as of November 1, 2021 and 2020, using the following significant assumptions:

Interest discount rate	5.5% (2021 and 2020)
Mortality basis	<p>(2021) - Pri-2012 Total Employee and Retiree Mortality Tables with blue collar adjustment projected generationally (base year 2012) and projected with Mortality Improvement Scale MP-2021</p> <p>(2020) - Pri-2012 Total Employee and Retiree Mortality Tables with blue collar adjustment projected generationally (base year 2012) and projected with Mortality Improvement Scale MP-2020</p>
Disability basis	<p>(2021) - Pri-2012 Disabled Retiree Mortality Table (base year 2012) and projected with Mortality Improvement Scale MP-2021</p> <p>(2020) - Pri-2012 Disabled Retiree Mortality Table (base year 2012) and projected with Mortality Improvement Scale MP-2020</p>
Retirement	Age 58 with 30 years of service, or age 60 with 15 years of service, or age 65

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9: ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS
(CONTINUED)

Changes in the actuarial assumptions increased the benefit obligation by \$25,799 in 2021 and decreased the benefit obligation by \$125,253 in 2020 due to changes in mortality tables or mortality improvement scales. These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4(i) –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

OCTOBER 31, 2021

EIN: 34-6510647

PLAN NUMBER: 001

PLAN SPONSOR: MID-WEST FORGE CORPORATION

[a]	[b] Identity of issue, borrower, lessor, or similar party	[c] Description of investment including maturity date, rate of interest, collateral, par, or maturity value	[d] Cost	[e] Current Value
	Interest-bearing cash:			
	Federated Hermes Government Obligations Fund	606,439.48 shares	\$ 606,439	\$ 606,439
	Mutual funds:			
	Dodge & Cox Income Fund	242,562.238 shares	3,345,983	3,454,086
	Federated Hermes International Equity Fund	37,152.282 shares	625,661	1,248,688
	Seafarer Overseas Growth and Income Fund	20,002.994 shares	243,317	292,644
	Harding Loevner Emerging Markets Port Fund	12,277.251 shares	328,662	314,175
	Metropolitan West Unconstrained Bond Fund	180,646.917 shares	2,148,748	2,149,698
	T. Rowe Price Short-Term Bond Fund	206,430.624 shares	998,233	992,931
	Vanguard Inflation Protected Securities Fund	35,012.328 shares	924,016	1,004,854
	Total mutual funds		8,614,620	9,457,076
	Exchange-traded funds:			
	IShares Core S&P 500 ET Fund	11,965.000 shares	2,996,908	5,515,746
	IShares Russell Mid-Cap Growth ET Fund	4,002.000 shares	73,748	480,520
	IShares 1-5 Year Corporate Bond ET Fund	59,263.000 shares	3,143,509	3,237,529
	Vanguard Small Cap ET Fund	2,553.000 shares	343,598	585,888
	Total exchange traded funds		6,557,763	9,819,683
	Limited partnership:			
	Cedar Fair LP	1,500 units	34,566	69,705
	Common stocks:			
	Helen of Troy Ltd.	30 shares	4,714	6,749
	Sensata Technologies Holdings	293 shares	12,165	16,144
	Steris PLC	117 shares	20,352	27,348
	Perrigo Co. Ltd.	393 shares	20,307	17,744
	Agree Rlty. Corp.	110 shares	7,200	7,817
	Alamo Group Inc.	75 shares	9,287	11,340
	Alleghany Corp.	34 shares	17,715	22,147
	Allegiant Travel Co.	46 shares	7,406	8,062
	Allison Transmission Holdings	419 shares	15,670	13,978
	Amerisafe Inc.	118 shares	7,912	6,996
	Ameris Bancorp	267 shares	9,937	13,988
	Amphenol Corp.	261 shares	13,874	20,037
	Aptargroup Inc.	181 shares	26,282	21,861
	Armstrong World Industries	295 shares	23,734	31,167
	Atricare Inc.	163 shares	4,283	12,235
	Avient Corp.	333 shares	10,255	17,942
	Balchem Corp.	73 shares	7,107	11,176
	Ball Corp.	266 shares	22,125	24,334
	Black Knight Inc.	305 shares	22,525	21,384

See accompanying independent auditor's report.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4(i) –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(CONTINUED)

OCTOBER 31, 2021

EIN: 34-6510647

PLAN NUMBER: 001

PLAN SPONSOR: MID-WEST FORGE CORPORATION

[a]	[b] Identity of issue, borrower, lessor, or similar party	[c] Description of investment including maturity date, rate of interest, collateral, par, or maturity value	[d] Cost	[e] Current Value
	Common stocks (continued):			
	Boot Barn Holdings Inc.	112 shares	3,650	11,703
	Brooks Automation Inc.	156 shares	11,594	18,166
	Brown Forman Corp.	238 shares	15,773	16,158
	Carmax Inc.	261 shares	25,566	35,736
	Castle Biosciences Inc.	58 shares	4,027	3,616
	Cathay General Bancorp	263 shares	9,312	11,096
	Central Garden & Pet Co.	247 shares	6,517	11,411
	Cerence Inc.	84 shares	6,926	8,831
	Churchill Downs Inc.	156 shares	31,389	35,880
	Chuy's Holdings Inc.	132 shares	3,111	3,849
	Cincinnati Financial Corp.	289 shares	22,537	35,096
	Citrix Systems Inc.	196 shares	28,791	18,567
	Cohen & Steers Inc.	129 shares	7,203	12,241
	Compass Minerals International Inc.	81 shares	4,687	5,314
	Copart Inc.	288 shares	26,260	44,724
	Covetrus Inc.	368 shares	9,029	7,430
	Cryolife Inc.	298 shares	7,183	6,151
	Cryoport Inc.	162 shares	4,056	13,209
	Descartes Sys Group Inc.	142 shares	6,214	11,611
	Dollar Tree Inc.	220 shares	21,962	23,707
	Emergent Biosolutions Inc.	99 shares	7,732	4,719
	Endava PLC	86 shares	6,830	13,628
	Entegris Inc.	455 shares	34,579	64,055
	Five Below	35 shares	4,454	6,906
	Glacier Bancorp Inc.	235 shares	9,423	12,993
	Globus Medical Inc.	189 shares	9,897	14,585
	Grand Canyon Education Inc.	113 shares	12,680	9,006
	Haemonetics Corp.	128 shares	15,730	8,795
	Halozyme Therapeutics Inc.	338 shares	12,518	12,868
	Hasbro Inc.	168 shares	13,445	16,088
	Healthequity Inc.	136 shares	7,095	9,000
	Heartland Express Inc.	278 shares	5,916	4,540
	Helios Technologies Inc.	175 shares	7,223	15,934
	Horace Mann Educators Corp.	227 shares	9,721	8,894
	Houlihan Lokey Inc.	129 shares	5,929	14,458
	ICF International Inc.	102 shares	7,731	10,250
	ICU Medical Inc.	24 shares	3,829	5,619
	IDACORP Inc.	82 shares	8,824	8,554

See accompanying independent auditor's report.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4(i) –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(CONTINUED)

OCTOBER 31, 2021

EIN: 34-6510647

PLAN NUMBER: 001

PLAN SPONSOR: MID-WEST FORGE CORPORATION

[a]	[b] Identity of issue, borrower, lessor, or similar party	[c] Description of investment including maturity date, rate of interest, collateral, par, or maturity value	[d] Cost	[e] Current Value
	Common stocks (continued):			
	Integra Lifesciences Holding Corp.	150 shares	9,199	9,969
	LHC Group Inc.	41 shares	4,747	5,518
	Lamb Weston Holdings Inc.	290 shares	19,700	16,371
	Lithia Motors Inc.	31 shares	4,085	9,896
	M&T Bank Corp	160 shares	18,344	23,539
	Macom Technology Solutions	232 shares	5,792	16,198
	Magnolia Oil & Gas Corp.	693 shares	8,966	14,470
	Matador Resources Co.	273 shares	9,281	11,425
	Medpace Holdings Inc.	70 shares	9,055	15,859
	Meridian Bancorp Inc.	260 shares	4,477	6,032
	Minerals Technologies Inc.	115 shares	6,157	8,158
	Moelis & Co.	447 shares	16,926	32,515
	National Health Investors Inc.	109 shares	8,277	5,862
	New Market Corp.	54 shares	21,524	18,361
	Northwestern Corp.	153 shares	10,939	8,700
	Novanta Inc.	83 shares	7,502	14,322
	Oceanfirst Financial Corp	395 shares	7,148	8,757
	Old Dominion Freight Lines Inc.	124 shares	23,330	42,327
	Ollie's Bargain Outlet Holdings	98 shares	6,892	6,631
	Open Lending Corp.	127 shares	4,795	4,003
	Otis Worldwide Corp.	368 shares	24,782	29,554
	Oxford Industries Inc.	68 shares	4,781	6,305
	Pacific Premier Bancorp Inc.	295 shares	9,221	12,387
	Patrick Industries Inc.	158 shares	7,425	12,310
	Paycor HCM Inc.	257 shares	7,628	8,337
	Paylocity Holding Corp.	46 shares	4,611	14,036
	Performance Food Group Co.	285 shares	13,272	12,891
	Phreesia Inc.	232 shares	8,338	16,365
	Post Holdings Inc.	306 shares	28,983	31,053
	Primoris Services Corp.	316 shares	6,252	8,516
	Progyny Inc.	188 shares	4,938	11,549
	Rapid7 Inc.	133 shares	7,370	17,124
	RBC Bearings Inc.	67 shares	11,866	15,673
	Revolve Group Inc.	82 shares	3,729	6,153
	Ritchie Bros. Auctioneers Inc.	181 shares	6,954	12,371
	Ryman Hospitality Properties Inc.	103 shares	8,590	8,811
	SPX Corp.	204 shares	12,765	11,850
	Seacoast Banking Corp. of Florida	367 shares	9,486	13,370
	Shyft Group	187 shares	5,492	7,706
	Silicon Laboratories Inc.	74 shares	8,381	13,968

See accompanying independent auditor's report.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4(i) –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(CONTINUED)

OCTOBER 31, 2021

EIN: 34-6510647

PLAN NUMBER: 001

PLAN SPONSOR: MID-WEST FORGE CORPORATION

[a]	[b] Identity of issue, borrower, lessor, or similar party	[c] Description of investment including maturity date, rate of interest, collateral, par, or maturity value	[d] Cost	[e] Current Value
	Common stocks (continued):			
	Silgan Holdings Inc.	119 shares	3,548	4,784
	Skyline Champion Corp.	320 shares	9,373	20,262
	Skyworks Solutions Inc.	179 shares	25,438	29,916
	Stag Industries Inc.	377 shares	11,034	16,411
	Stifel Financial Corp.	179 shares	6,687	13,044
	Store Capital Corp.	603 shares	15,916	20,701
	Supernus Pharmaceuticals Inc.	313 shares	7,910	9,343
	Syneos Health Inc.	159 shares	8,755	14,841
	Texas Roadhouse Inc.	186 shares	9,747	16,518
	UFP Industries Inc.	171 shares	6,799	13,993
	Unifirst Corp.	112 shares	24,578	22,172
	US Ecology Inc.	139 shares	8,656	4,474
	Veracyte Inc.	170 shares	4,966	8,139
	Viavi Solutions Inc.	693 shares	8,863	10,672
	Vulcan Materials Co.	185 shares	23,871	35,172
	Wolverine World Wide Inc.	222 shares	6,796	7,364
	Total common stocks		1,287,130	1,684,885
	TOTAL INVESTMENTS		\$ 17,100,518	\$ 21,637,788

NOTE: This schedule is based on information which has been certified as complete and accurate by PNC Bank, the trustee of the Plan.

See accompanying independent auditor's report.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4(j) –
SCHEDULE OF REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED OCTOBER 31, 2021

EIN: 34-6510647

PLAN NUMBER: 001

PLAN SPONSOR: MID-WEST FORGE CORPORATION

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of asset (include interest rate and maturity in case of a loan)	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
<i>Type (3) - Any transaction within the plan year involving securities of the same issue if within the plan year any series of transactions with respect to such securities amount in the aggregate to more than 5% of the current value of the plan assets.</i>								
PNC Bank	Federated Hermes Government Obligations Fund							
	22 Purchases	\$ 1,028,983	N/A	N/A	N/A	\$ 1,028,983	\$ 1,028,983	\$ -
	26 Sales	N/A	\$ 923,144	N/A	N/A	923,144	923,144	-

See accompanying independent auditor's report.

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB, LINE 26 – DISTRIBUTION OF ACTIVE PARTICIPANTS AS OF NOVEMBER 1, 2020

Distribution of Active Participants as of November 1, 2020 – Age by Service

Attained		Years of Credited Service									
Age		Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25 to 29	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30 to 34	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
35 to 39	<i>Number</i>	0	0	0	0	0	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40 to 44	<i>Number</i>	0	0	0	0	0	1	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45 to 49	<i>Number</i>	0	0	0	0	3	0	3	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 to 54	<i>Number</i>	0	1	0	0	0	0	5	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
55 to 59	<i>Number</i>	0	0	0	0	0	4	8	2	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60 to 64	<i>Number</i>	0	2	0	1	0	3	1	0	0	1
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65 to 69	<i>Number</i>	0	0	0	0	0	1	0	1	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
70 & up	<i>Number</i>	0	0	0	0	1	0	0	0	0	0
	<i>Avg. Comp.</i>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	<i>Number</i>	0	3	0	1	4	9	17	3	0	1

Note: Average compensation is not shown since the plan has less than 1,000 active participants.

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS

Prescribed Funding/PBGC Assumptions and Methods

The following assumptions and methods are prescribed by ERISA, as currently amended.

Funding interest rates

For 2020 Plan Year: Segment Rates with four-month lookback, constrained in accordance with relevant legislation as follows:

	Unconstrained Rates*	Rates Reflecting Corridor**
First Segment Rate	2.44%	3.64%
Second Segment Rate	3.54%	5.21%
Third Segment Rate	4.04%	5.94%
Effective Interest Rate	3.72%	5.41%

For 2019 Plan Year: Segment Rates with four-month lookback, constrained in accordance with relevant legislation as follows:

	Unconstrained Rates*	Rates Reflecting Corridor**
First Segment Rate	2.76%	3.74%
Second Segment Rate	3.95%	5.35%
Third Segment Rate	4.43%	6.11%
Effective Interest Rate	4.12%	5.56%

* Used for maximum tax-deduction purposes.

** Used for minimum funding and benefit restriction purposes. See Appendix E under Segment Rate.

PBGC Premium Funding Target

For 2020 Plan Year:	First Segment Rate	0.54%
	Second Segment Rate	2.38%
	Third Segment Rate	3.28%
For 2019 Plan Year:	First Segment	2.01%
	Second Segment Rate	3.06%
	Third Segment Rate	3.65%

The Alternative Premium Funding Target was not used.

The effective interest rates for PBGC premium purposes are 2.77% for 2020 and 3.32% for 2019.

Mortality

Mortality tables mandated by current legislation as specified in IRS Regulation 1.430(h)(3)-1, as amended in IRS Notice 2019-26, applied on a static basis.

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS (CONTINUED)

Prescribed Funding/PBGC Assumptions and Methods

Actuarial cost method

The Funding Target is the present value of accrued benefits based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, including expected plan administrative and investment related expenses to be paid from plan assets during the year.

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS (CONTINUED)

Non-Prescribed Funding Assumptions and Methods

The following assumptions were selected by the plan's enrolled actuary. The asset valuation method was selected by the plan sponsor and is an acceptable method under PPA.

Salary increases

Not applicable.

Cost-of-living

Not applicable.

Social Security

Not applicable.

Expenses

Expected plan administrative and investment-related expenses of \$79,000 were added to the Target Normal Cost.

Form of payment

Participants are assumed to elect the 50% joint and survivor option for those married and the single life form of payment for those not married.

Marital percentage

85% of males; 50% of females. Used to value pre-retirement surviving spouse benefits and in determining the optional forms expected to be elected at commencement. Husbands are assumed to be 3 years older than their wives.

Retirement rates

Employees with 30 years of service are assumed to retire at age 60. All other eligible employees were assumed to retire in accordance with the following schedule:

Age	Assumption
62	50%
63	50%
64	50%
65	100%

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS (CONTINUED)**Non-Prescribed Funding Assumptions and Methods (continued)****Termination Rates**

Rates varying by age and gender:

Attained Age	Percentage Leaving During the Year	
	Males	Females
20	14.95%	24.96%
25	9.94%	14.95%
30	6.91%	9.94%
35	4.88%	6.91%
40	2.82%	4.88%
45	1.67%	2.82%
50	0.40%	1.67%
55	0.00%	0.40%
60 and over	0.00%	0.00%

Disability rates

Sample rates as follows:

Age	Sex	
	Male	Female
20	0.064%	0.055%
25	0.093%	0.096%
30	0.134%	0.165%
35	0.199%	0.252%
40	0.314%	0.357%
45	0.505%	0.522%
50	0.830%	0.854%
55	1.502%	1.490%

Asset valuation method

Market value, including the discounted value of accrued contributions. The expected return on assets is based on expected rates of return by asset category.

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS (CONTINUED)

Use of Models

Actuarial Standard of Practice No. 56 ("ASOP 56") provides guidance to actuaries when performing actuarial services with respect to designing, developing, selecting, modifying, using, reviewing, or evaluating models. Buck uses third-party software in the performance of annual actuarial valuations and projections. The model is intended to calculate the liabilities associated with the provisions of the plan using data and assumptions as of the measurement date under the funding rules and accounting standards specified in this report. Further, the model applies those funding rules and accounting standards to the liabilities derived and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report. Buck has an extensive review process whereby the results of the liability calculations are checked using detailed sample output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other funding and accounting outputs are similarly reviewed in detail and at a high level for accuracy, reasonability and consistency with prior results. Buck also reviews the model when significant changes are made to the software. The review is performed by experts within the company who are familiar with applicable funding and accounting rules as well as the manner in which the model generates its output.

Summary of Changes from the November 1, 2019 Valuation

The interest rates and mortality tables were updated to those applicable to the current year in accordance with the requirements of the Internal Revenue Code and associated regulations, including the update to the new mortality tables and improvement scale mentioned above. These changes increased the Target Liability by \$535,167.

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB, PART V — STATEMENT OF ASSUMPTIONS AND METHODS (CONTINUED)

Assumptions Rationale – Significant Non-Prescribed Assumptions

Mortality Table for Plan Accounting

The mortality assumption for non-annuitants and healthy annuitants was updated to the RP-2014 Healthy Fully Generational Mortality Table (base year 2006) reflecting improvement Scale MP-2017. This table reflects the most recent published study by the Society of Actuaries, and since the plan's experience is too small to form the basis of a reliable assumption represents the actuary's best estimate of future experience.

Withdrawal Rates

The plan's experience is too small to form the basis of a reliable assumption; however, the assumption remains appropriate given historic gain and loss experience of the plan, as well as general expectations.

Retirement Rates

The retirement assumes retirement at age 60 with 30 years of service. Due to a lack of postretirement health care, this has been the experience of the plan sponsor and reflects the availability of the early retirement subsidy. 100% of all employees are assumed to retire by age 65.

Disability Rates

The plan's experience is too small to form the basis of a reliable assumption. Thus the current rates represents the actuary's best estimate of future experience.

Form of Payment

Participants are assumed to elect the single life form if single and the 50% J&S form if married. This reflects the actual retirement experience of the plan.

Percent Married

The assumed percentage married is based on general population statistics on the marital status of individuals of retirement age.

Spouse Age

The assumed age difference for spouses is based on general population statistics of the age difference for married individuals of retirement age.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4(j) –
SCHEDULE OF REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED OCTOBER 31, 2021

EIN: 34-6510647

PLAN NUMBER: 001

PLAN SPONSOR: MID-WEST FORGE CORPORATION

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of asset (include interest rate and maturity in case of a loan)	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
<i>Type (3) - Any transaction within the plan year involving securities of the same issue if within the plan year any series of transactions with respect to such securities amount in the aggregate to more than 5% of the current value of the plan assets.</i>								
PNC Bank	Federated Hermes Government Obligations Fund							
	22 Purchases	\$ 1,028,983	N/A	N/A	N/A	\$ 1,028,983	\$ 1,028,983	\$ -
	26 Sales	N/A	\$ 923,144	N/A	N/A	923,144	923,144	-

See accompanying independent auditor's report.

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 11/01/2020 and ending 10/31/2021

► **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 MID-WEST FORGE CORPORATION BARGAINING UNIT 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 MID-WEST FORGE CORPORATION	D Employer Identification Number (EIN) 34-6510647	
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>11</u> Day <u>01</u> Year <u>2020</u>																				
2	Assets:																				
	<table style="width:100%;"> <tr> <td style="width:70%;">a Market value.....</td> <td style="width:10%; text-align: center;">2a</td> <td style="width:20%; text-align: right;">19,122,320</td> </tr> <tr> <td>b Actuarial value.....</td> <td style="text-align: center;">2b</td> <td style="text-align: right;">19,122,320</td> </tr> </table>	a Market value.....	2a	19,122,320	b Actuarial value.....	2b	19,122,320														
a Market value.....	2a	19,122,320																			
b Actuarial value.....	2b	19,122,320																			
3	Funding target/participant count breakdown																				
	<table style="width:100%;"> <tr> <th></th> <th style="width:15%;">(1) Number of participants</th> <th style="width:20%;">(2) Vested Funding Target</th> <th style="width:20%;">(3) Total Funding Target</th> </tr> <tr> <td>a For retired participants and beneficiaries receiving payment.....</td> <td style="text-align: center;">64</td> <td style="text-align: right;">8,294,071</td> <td style="text-align: right;">8,294,071</td> </tr> <tr> <td>b For terminated vested participants</td> <td style="text-align: center;">50</td> <td style="text-align: right;">1,528,707</td> <td style="text-align: right;">1,528,707</td> </tr> <tr> <td>c For active participants.....</td> <td style="text-align: center;">38</td> <td style="text-align: right;">4,653,363</td> <td style="text-align: right;">5,643,315</td> </tr> <tr> <td>d Total.....</td> <td style="text-align: center;">152</td> <td style="text-align: right;">14,476,141</td> <td style="text-align: right;">15,466,093</td> </tr> </table>		(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target	a For retired participants and beneficiaries receiving payment.....	64	8,294,071	8,294,071	b For terminated vested participants	50	1,528,707	1,528,707	c For active participants.....	38	4,653,363	5,643,315	d Total.....	152	14,476,141	15,466,093
	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target																		
a For retired participants and beneficiaries receiving payment.....	64	8,294,071	8,294,071																		
b For terminated vested participants	50	1,528,707	1,528,707																		
c For active participants.....	38	4,653,363	5,643,315																		
d Total.....	152	14,476,141	15,466,093																		
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐																				
	<table style="width:100%;"> <tr> <td style="width:70%;">a Funding target disregarding prescribed at-risk assumptions</td> <td style="width:10%; text-align: center;">4a</td> <td style="width:20%;"></td> </tr> <tr> <td>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.....</td> <td style="text-align: center;">4b</td> <td></td> </tr> </table>	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															
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5	Effective interest rate..... 5 5.41%																				
6	Target normal cost..... 6 217,931																				

Statement by Enrolled Actuary

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

SIGN HERE		<u>03/31/2022</u>
	Signature of actuary	Date
AUDREY CERVAS		2006430
	Type or print name of actuary	Most recent enrollment number
Buck Global, LLC		216-682-7600
	Firm name	Telephone number (including area code)
6000 Freedom Square, Suite 100		
Independence OH 44131		
	Address of the firm	

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

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	1,333,372
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	1,333,372
10 Interest on line 9 using prior year's actual return of <u>5.91</u> %	0	78,802
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		463,344
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>5.56</u> %		25,762
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		489,106
d Portion of (c) to be added to prefunding balance		
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	1,412,174

Part III Funding Percentages

14 Funding target attainment percentage	14	114.50%
15 Adjusted funding target attainment percentage	15	123.64%
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	111.69%
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
Totals ▶			18(b)	0	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	0

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

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 62
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	217,931	
b Excess assets, if applicable, but not greater than line 31a	31b	217,931	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
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	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
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

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB, LINE 22 – DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

Employees with 30 years of service are assumed to retire at age 60. All other eligible employees were assumed to retire in accordance with the following schedule:

Age	Assumption
62	50%
63	50%
64	50%
65	100%

This table calculates the weighted average retirement age for all active persons in the plan

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
60	25.8922	0.5645	14.6156	876.9338
61	11.9792	0.3060	3.6662	223.6363
62	9.0777	0.4981	4.5218	280.3500
63	5.3768	0.2845	1.5297	96.3685
64	3.7039	0.1448	0.5362	34.3137
65	7.0480	0.7256	5.1144	332.4352
66	1.8615	1.0000	1.8165	122.8582
67	0.0000	1.0000	0.0000	134.0000
68	1.0000	1.0000	1.0000	68.0000
69	0.0000	1.0000	0.0000	0.0000
70	0.0000	1.0000	0.0000	0.0000
71	1.0000	1.0000	1.0000	71.0000
Total			38.3623	2,105.8956
Weighted Average Retirement Age = 2,381.8159/38.3623				62.22
Rounded Weighted Average Retirement Age				62

Note: The table presents values rounded to fewer significant digits than used in the calculations.

Note to Column 2: The Expected Active Headcount for each age includes persons who are eligible to retire and persons who are not eligible to retire at each age.

Note to Column 3: At each age, these retirement rates are a weighted average of the rates shown in Attachment to Part V for active participants eligible to retire at the age and zero for all other active participants.

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB - STATEMENT BY ENROLLED ACTUARY

Enrolled Actuary: Audrey Cervas

Enrollment Number 20-06430

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB, PART V — STATEMENT OF PRINCIPAL PLAN PROVISIONS

Plan Sponsor

Mid-West Forge Corporation

Plan

Mid-West Forge Corporation Bargaining Unit Pension Plan

Effective Date and Most Recent Amendment

November 1, 1956; as most recently amended by union negotiations effective June 1, 2016.

Plan Year

The twelve-month period ending October 31, 2021.

Coverage and Participation

Any employee who is a member of the collective bargaining unit represented by Local No. 1073 of the International Brotherhood of Boiler Makers, Iron Ship Builders, Blacksmiths, Forgers and Helpers (AFL-CIO) hired prior to June 1, 2008.

Credited Service

One year is credited for each Plan Year beginning November 1, 1989 in which at least 1,670 hours of service are worked, with proportionate service granted to the nearest 1/10 for less than 1,670 hours; service prior to November 1, 1989 is based on the Plan provisions then in effect.

Vesting Service

One year is credited for each Plan Year beginning November 1, 1989 in which at least 1,000 hours of service are worked; service prior to November 1, 1989 is based on the Plan provisions then in effect.

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB, PART V — STATEMENT OF PRINCIPAL PLAN PROVISIONS

Normal Retirement Benefit

Normal Retirement Eligibility: Age 65.

Benefit Formula: The monthly pension benefit equals the indicated benefit unit time years of Credited Service (to a maximum of 45 years):

Date of Determination	Monthly Benefit Unit
6/1/1992 – 5/31/1993	18.25
6/1/1993 – 5/31/1994	19.00
6/1/1994 – 5/31/1995	19.50
6/1/1995 – 5/31/1998	22.00
6/1/1998 – 5/31/1999	26.00
6/1/1999 – 5/31/2000	29.00
6/1/2000 – 5/31/2001	31.00
6/1/2001 – 5/31/2002	34.00
6/1/2002 – 5/31/2003	37.00
6/1/2003 – 5/31/2004	39.50
6/1/2004 – 5/31/2005	40.75
6/1/2005 – 5/31/2006	42.00
6/1/2006 – 5/31/2007	43.25
6/1/2007 – 5/31/2008	44.50
6/1/2008 – 5/31/2009	45.50
6/1/2009 – 5/31/2010	46.25
6/1/2010 – 5/31/2011	47.00
6/1/2011 – 7/29/2012	47.75
7/30/2012 – 5/31/2013	48.75
6/1/2013 – 5/31/2014	49.25
6/1/2014 – 5/31/2015	49.50
6/1/2015 and later	49.75

For periods 6/1/2016 and later, benefits will accrue prospectively based on the following schedule:

For Actively Working Employees	Benefit per Month per Year of Service
Years of credited service thru 6/1/16	\$49.75
Year of credited service 6/1/16-5/31/17	\$50.25
Year of credited service 6/1/17-5/31/18	\$50.75
Year of credited service 6/1/18-5/31/19	\$51.25
Year of credited service 6/1/19-5/31/20	\$51.75

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB, PART V — STATEMENT OF PRINCIPAL PLAN PROVISIONS

Postretirement Benefit Increases

Eligible for pensioners as of the increase date who were not deferred vested terminations.

The monthly benefit is increased by the following benefit units times years of Credited Service (subject to applicable maximum):

Increase Date	Monthly Benefit Unit Increase
6/1/1992	0.50
6/1/1995	0.50
6/1/1998	1.00
6/1/2001	1.00
6/1/2004	1.00
6/1/2008	1.00
7/30/2012	0.50

Early retirement benefit

Eligibility: Age 60 with 15 or more years of Credited Service.

Benefit: The accrued normal retirement benefit is available unreduced at age 62 or, alternatively, payable as early as age 60 but reduced by 0.1% for each month that commencement precedes age 62.

Special Early Retirement

Eligibility: 30 years of Credited Service.

Benefit: The accrued normal retirement benefit is available unreduced after age 58 or reduced by 0.1% for each month that commencement precedes age 58.

Disability Benefit

Eligibility: Total and permanent disability after 10 years of Credited Service.

A monthly pension of \$430 for 10 to 15 years of Credited Service, \$505 for 15 to 20 years of Credited Service and \$605 for 20 or more years of Credited Service. This is subject to re-determination by the regular benefit formula at age 62. The benefit is reduced by certain other disability benefits (but not by any Social Security disability benefit payable).

Vested Termination

Eligibility: Termination of employment after 5 or more years of Vesting Service.

Benefit: The accrued normal retirement benefit is payable at age 65, or as early as age 60 with 15 years of Credited Service. For early commencement, the accrued normal benefit is reduced 6/10 of 1% for each month that early commencement precedes age 65.

Pre-retirement Surviving Spouse Benefit

Eligibility: Vested and married a year at the time of death.

Benefit: The benefit would be the participant's accrued benefit available had he retired the day before his death and elected a 50% joint and survivor option commencing at the earliest commencement date. The benefit is reduced for early retirement, joint and survivor option (for terminations prior to 6/1/2004) and the 50% adjustment for the survivor.

MID-WEST FORGE CORPORATION BARGAINING UNIT PENSION PLAN

EIN/PN: 34-6510647/001

PLAN YEAR: NOVEMBER 1, 2020 TO OCTOBER 31, 2021

SCHEDULE SB, PART V — STATEMENT OF PRINCIPAL PLAN PROVISIONS

Form of Payment

The benefit is determined on a life annuity basis. A participant terminating after June 1, 2004, who has been married for one year prior to his annuity starting date, shall normally receive payment on an unreduced basis with 50% of such amount payable to his spouse for life, after his death.

A participant terminating prior to June 1, 2004, who has been married for one year prior to his annuity starting date, shall normally receive payment on a reduced basis with 50% of such reduced amount payable to his spouse for life, after his death.

Other forms of payment include an actuarial equivalent 75% Joint and Survivor benefit (as compared to the single life option).

Summary of Changes from the November 1, 2019 Valuation

None.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4(i) –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)

OCTOBER 31, 2021

EIN: 34-6510647

PLAN NUMBER: 001

PLAN SPONSOR: MID-WEST FORGE CORPORATION

[a]	[b] Identity of issue, borrower, lessor, or similar party	[c] Description of investment including maturity date, rate of interest, collateral, par, or maturity value	[d] Cost	[e] Current Value
	Interest-bearing cash:			
	Federated Hermes Government Obligations Fund	606,439.48 shares	\$ 606,439	\$ 606,439
	Mutual funds:			
	Dodge & Cox Income Fund	242,562.238 shares	3,345,983	3,454,086
	Federated Hermes International Equity Fund	37,152.282 shares	625,661	1,248,688
	Seafarer Overseas Growth and Income Fund	20,002.994 shares	243,317	292,644
	Harding Loevner Emerging Markets Port Fund	12,277.251 shares	328,662	314,175
	Metropolitan West Unconstrained Bond Fund	180,646.917 shares	2,148,748	2,149,698
	T. Rowe Price Short-Term Bond Fund	206,430.624 shares	998,233	992,931
	Vanguard Inflation Protected Securities Fund	35,012.328 shares	924,016	1,004,854
	Total mutual funds		8,614,620	9,457,076
	Exchange-traded funds:			
	ISHares Core S&P 500 ET Fund	11,965.000 shares	2,996,908	5,515,746
	ISHares Russell Mid-Cap Growth ET Fund	4,002.000 shares	73,748	480,520
	ISHares 1-5 Year Corporate Bond ET Fund	59,263.000 shares	3,143,509	3,237,529
	Vanguard Small Cap ET Fund	2,553.000 shares	343,598	585,888
	Total exchange traded funds		6,557,763	9,819,683
	Limited partnership:			
	Cedar Fair LP	1,500 units	34,566	69,705
	Common stocks:			
	Helen of Troy Ltd.	30 shares	4,714	6,749
	Sensata Technologies Holdings	293 shares	12,165	16,144
	Steris PLC	117 shares	20,352	27,348
	Perrigo Co. Ltd.	393 shares	20,307	17,744
	Agree Rlty. Corp.	110 shares	7,200	7,817
	Alamo Group Inc.	75 shares	9,287	11,340
	Alleghany Corp.	34 shares	17,715	22,147
	Allegiant Travel Co.	46 shares	7,406	8,062
	Allison Transmission Holdings	419 shares	15,670	13,978
	Amerisafe Inc.	118 shares	7,912	6,996
	Ameris Bancorp	267 shares	9,937	13,988
	Amphenol Corp.	261 shares	13,874	20,037
	Aptargroup Inc.	181 shares	26,282	21,861
	Armstrong World Industries	295 shares	23,734	31,167
	Atricare Inc.	163 shares	4,283	12,235
	Avient Corp.	333 shares	10,255	17,942
	Balchem Corp.	73 shares	7,107	11,176
	Ball Corp.	266 shares	22,125	24,334
	Black Knight Inc.	305 shares	22,525	21,384

See accompanying independent auditor's report.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4(i) –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(CONTINUED)

OCTOBER 31, 2021

EIN: 34-6510647

PLAN NUMBER: 001

PLAN SPONSOR: MID-WEST FORGE CORPORATION

[a]	[b] Identity of issue, borrower, lessor, or similar party	[c] Description of investment including maturity date, rate of interest, collateral, par, or maturity value	[d] Cost	[e] Current Value
	Common stocks (continued):			
	Boot Barn Holdings Inc.	112 shares	3,650	11,703
	Brooks Automation Inc.	156 shares	11,594	18,166
	Brown Forman Corp.	238 shares	15,773	16,158
	Carmax Inc.	261 shares	25,566	35,736
	Castle Biosciences Inc.	58 shares	4,027	3,616
	Cathay General Bancorp	263 shares	9,312	11,096
	Central Garden & Pet Co.	247 shares	6,517	11,411
	Cerence Inc.	84 shares	6,926	8,831
	Churchill Downs Inc.	156 shares	31,389	35,880
	Chuy's Holdings Inc.	132 shares	3,111	3,849
	Cincinnati Financial Corp.	289 shares	22,537	35,096
	Citrix Systems Inc.	196 shares	28,791	18,567
	Cohen & Steers Inc.	129 shares	7,203	12,241
	Compass Minerals International Inc.	81 shares	4,687	5,314
	Copart Inc.	288 shares	26,260	44,724
	Covetrus Inc.	368 shares	9,029	7,430
	Cryolife Inc.	298 shares	7,183	6,151
	Cryoport Inc.	162 shares	4,056	13,209
	Descartes Sys Group Inc.	142 shares	6,214	11,611
	Dollar Tree Inc.	220 shares	21,962	23,707
	Emergent Biosolutions Inc.	99 shares	7,732	4,719
	Endava PLC	86 shares	6,830	13,628
	Entegris Inc.	455 shares	34,579	64,055
	Five Below	35 shares	4,454	6,906
	Glacier Bancorp Inc.	235 shares	9,423	12,993
	Globus Medical Inc.	189 shares	9,897	14,585
	Grand Canyon Education Inc.	113 shares	12,680	9,006
	Haemonetics Corp.	128 shares	15,730	8,795
	Halozyne Therapeutics Inc.	338 shares	12,518	12,868
	Hasbro Inc.	168 shares	13,445	16,088
	Healthequity Inc.	136 shares	7,095	9,000
	Heartland Express Inc.	278 shares	5,916	4,540
	Helios Technologies Inc.	175 shares	7,223	15,934
	Horace Mann Educators Corp.	227 shares	9,721	8,894
	Houlihan Lokey Inc.	129 shares	5,929	14,458
	ICF International Inc.	102 shares	7,731	10,250
	ICU Medical Inc.	24 shares	3,829	5,619
	IDACORP Inc.	82 shares	8,824	8,554

See accompanying independent auditor's report.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4(i) –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(CONTINUED)

OCTOBER 31, 2021

EIN: 34-6510647

PLAN NUMBER: 001

PLAN SPONSOR: MID-WEST FORGE CORPORATION

[a]	[b] Identity of issue, borrower, lessor, or similar party	[c] Description of investment including maturity date, rate of interest, collateral, par, or maturity value	[d] Cost	[e] Current Value
	Common stocks (continued):			
	Integra Lifesciences Holding Corp.	150 shares	9,199	9,969
	LHC Group Inc.	41 shares	4,747	5,518
	Lamb Weston Holdings Inc.	290 shares	19,700	16,371
	Lithia Motors Inc.	31 shares	4,085	9,896
	M&T Bank Corp	160 shares	18,344	23,539
	Macom Technology Solutions	232 shares	5,792	16,198
	Magnolia Oil & Gas Corp.	693 shares	8,966	14,470
	Matador Resources Co.	273 shares	9,281	11,425
	Medpace Holdings Inc.	70 shares	9,055	15,859
	Meridian Bancorp Inc.	260 shares	4,477	6,032
	Minerals Technologies Inc.	115 shares	6,157	8,158
	Moelis & Co.	447 shares	16,926	32,515
	National Health Investors Inc.	109 shares	8,277	5,862
	New Market Corp.	54 shares	21,524	18,361
	Northwestern Corp.	153 shares	10,939	8,700
	Novanta Inc.	83 shares	7,502	14,322
	Oceanfirst Financial Corp	395 shares	7,148	8,757
	Old Dominion Freight Lines Inc.	124 shares	23,330	42,327
	Ollie's Bargain Outlet Holdings	98 shares	6,892	6,631
	Open Lending Corp.	127 shares	4,795	4,003
	Otis Worldwide Corp.	368 shares	24,782	29,554
	Oxford Industries Inc.	68 shares	4,781	6,305
	Pacific Premier Bancorp Inc.	295 shares	9,221	12,387
	Patrick Industries Inc.	158 shares	7,425	12,310
	Paycor HCM Inc.	257 shares	7,628	8,337
	Paylocity Holding Corp.	46 shares	4,611	14,036
	Performance Food Group Co.	285 shares	13,272	12,891
	Phreesia Inc.	232 shares	8,338	16,365
	Post Holdings Inc.	306 shares	28,983	31,053
	Primoris Services Corp.	316 shares	6,252	8,516
	Progeny Inc.	188 shares	4,938	11,549
	Rapid7 Inc.	133 shares	7,370	17,124
	RBC Bearings Inc.	67 shares	11,866	15,673
	Revolve Group Inc.	82 shares	3,729	6,153
	Ritchie Bros. Auctioneers Inc.	181 shares	6,954	12,371
	Ryman Hospitality Properties Inc.	103 shares	8,590	8,811
	SPX Corp.	204 shares	12,765	11,850
	Seacoast Banking Corp. of Florida	367 shares	9,486	13,370
	Shyft Group	187 shares	5,492	7,706
	Silicon Laboratories Inc.	74 shares	8,381	13,968

See accompanying independent auditor's report.

MID-WEST FORGE CORPORATION
BARGAINING UNIT PENSION PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4(i) –
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(CONTINUED)

OCTOBER 31, 2021

EIN: 34-6510647

PLAN NUMBER: 001

PLAN SPONSOR: MID-WEST FORGE CORPORATION

[a]	[b] Identity of issue, borrower, lessor, or similar party	[c] Description of investment including maturity date, rate of interest, collateral, par, or maturity value	[d] Cost	[e] Current Value
	Common stocks (continued):			
	Silgan Holdings Inc.	119 shares	3,548	4,784
	Skyline Champion Corp.	320 shares	9,373	20,262
	Skyworks Solutions Inc.	179 shares	25,438	29,916
	Stag Industries Inc.	377 shares	11,034	16,411
	Stifel Financial Corp.	179 shares	6,687	13,044
	Store Capital Corp.	603 shares	15,916	20,701
	Supernus Pharmaceuticals Inc.	313 shares	7,910	9,343
	Syneos Health Inc.	159 shares	8,755	14,841
	Texas Roadhouse Inc.	186 shares	9,747	16,518
	UFP Industries Inc.	171 shares	6,799	13,993
	Unifirst Corp.	112 shares	24,578	22,172
	US Ecology Inc.	139 shares	8,656	4,474
	Veracyte Inc.	170 shares	4,966	8,139
	Viavi Solutions Inc.	693 shares	8,863	10,672
	Vulcan Materials Co.	185 shares	23,871	35,172
	Wolverine World Wide Inc.	222 shares	6,796	7,364
	Total common stocks		1,287,130	1,684,885
	TOTAL INVESTMENTS		\$ 17,100,518	\$ 21,637,788

NOTE: This schedule is based on information which has been certified as complete and accurate by PNC Bank, the trustee of the Plan.

See accompanying independent auditor's report.