

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</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)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	▶ ☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>QUALITOR, INC. MASTER UNION EMPLOYEES' 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>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/14/1999</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>05/14/1999</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>05/14/1999</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>QUALITOR, INC.</u> <u>1840 MCCULLOUGH</u> <u>LIMA, OH 45801</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>38-3464466</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>419-993-8176</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>336300</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>38-3464466</u>	2c Plan Sponsor's telephone number <u>419-993-8176</u>	2d Business code (see instructions) <u>336300</u>	
2b Employer Identification Number (EIN) <u>38-3464466</u>					
2c Plan Sponsor's telephone number <u>419-993-8176</u>					
2d Business code (see instructions) <u>336300</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.	09/23/2022	TERESA HOLDEN
	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 (2021)
v. 210624

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	104
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)	0
a(2) Total number of active participants at the end of the plan year		6a(2)	0
b Retired or separated participants receiving benefits.....		6b	53
c Other retired or separated participants entitled to future benefits		6c	47
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	100
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	3
f Total. Add lines 6d and 6e		6f	103
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 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

▶ **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 <u>QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>QUALITOR, INC.</u>	D Employer Identification Number (EIN) <u>38-3464466</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2021</u>	
2 Assets:	
a Market value	2a <u>1729379</u>
b Actuarial value	2b <u>1729379</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants <u>55</u> (2) Vested Funding Target <u>1065868</u> (3) Total Funding Target <u>1065868</u>
b For terminated vested participants.....	<u>49</u> <u>794415</u> <u>794415</u>
c For active participants	<u>0</u> <u>0</u> <u>0</u>
d Total.....	<u>104</u> <u>1860283</u> <u>1860283</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>5.63</u> %
6 Target normal cost.....	
a Present value of current plan year accruals.....	6a <u>0</u>
b Expected plan-related expenses	6b <u>110000</u>
c Total (line 6a + line 6b)	6c <u>110000</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>09/23/2022</u> Date
Signature of actuary		
<u>KATHLEEN E. MANNING, F.S.A.</u> Type or print name of actuary		<u>20-03050</u> Most recent enrollment number
<u>MWM CONSULTING GROUP</u> Firm name		<u>312-987-9097</u> Telephone number (including area code)
<u>55 E. JACKSON BLVD., SUITE 1000</u> <u>CHICAGO, IL 60604-4466</u> 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) 2021
v. 201209

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	66507
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	66507
10 Interest on line 9 using prior year's actual return of <u>10.90</u> %	0	7249
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		27165
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>5.78</u> %		1570
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		28735
d Portion of (c) to be added to prefunding balance		28735
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	102491

Part III Funding Percentages

14 Funding target attainment percentage	14	87.45 %
15 Adjusted funding target attainment percentage	15	87.45 %
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	83.75 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/20/2021	45500	0			
07/19/2021	45500	0			
10/20/2021	45500	0			
Totals ▶			18(b)	136500	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	132446

20 Quarterly contributions and liquidity shortfalls:

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

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.75 %2nd segment:
5.36 %3rd segment:
6.11 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

3

22 Weighted average retirement age**22**

63

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 6c) **31a** 110000**b** Excess assets, if applicable, but not greater than line 31a **31b** 0**32** Amortization installments:**a** Net shortfall amortization installment Outstanding Balance 233395 Installment 25340**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** 135340**35** Balances elected for use to offset funding requirement Carryover balance 0 Prefunding balance 47000 Total balance 47000**36** Additional cash requirement (line 34 minus line 35) **36** 88340**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 132446**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 44106**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 44106**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
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 QUALITOR, INC.	D Employer Identification Number (EIN) 38-3464466	

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)

MWM CONSULTING GROUP

36-3870584

(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	ACTUARY	161789	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIFTH THIRD BANK

31-0854433

(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	TRUSTEE	22833	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 ☐

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection		
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>				
A Name of plan <u>QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;"> B Three-digit plan number (PN) ► </td> <td style="width: 20%; padding: 5px; text-align: center;"> <u>002</u> </td> </tr> </table>		B Three-digit plan number (PN) ►	<u>002</u>
B Three-digit plan number (PN) ►	<u>002</u>			
C Plan sponsor's name as shown on line 2a of Form 5500 <u>QUALITOR, INC.</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;"> D Employer Identification Number (EIN) <u>38-3464466</u> </td> </tr> </table>		D Employer Identification Number (EIN) <u>38-3464466</u>	
D Employer Identification Number (EIN) <u>38-3464466</u>				

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)	408200
(2) Participant contributions.....		1b(2)	
(3) Other		1b(3)	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)		1c(1)	
(2) U.S. Government securities		1c(2)	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred		1c(3)(A)	
(B) All other.....		1c(3)(B)	
(4) Corporate stocks (other than employer securities):			
(A) Preferred		1c(4)(A)	
(B) Common		1c(4)(B)	
(5) Partnership/joint venture interests		1c(5)	
(6) Real estate (other than employer real property)		1c(6)	
(7) Loans (other than to participants).....		1c(7)	
(8) Participant loans		1c(8)	
(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)	16886911679611
(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	1729511 1679611
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	0 0
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1729511 1679611

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
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	136500
	(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)	136500
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	0
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	0
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(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)		141194
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		277694
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	102242	
(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)		102242
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)	161789	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	22833	
(4) Other.....	2i(4)	40730	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		225352
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		327594
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-49900
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: GRANT THORNTON LLP

(2) EIN: 36-6055558

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 <u>431225</u> .			

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 QUALITOR, INC.		D Employer Identification Number (EIN) 38-3464466
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): 31-1051736		
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) 2021 v. 201209		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

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

14b

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

14c

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

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

15a

b The corresponding number for the second preceding plan year

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

Financial Statements and Report of
Independent Certified Public
Accountants

**Qualitor, Inc. Master Union Employees'
Pension Plan**

December 31, 2021 and 2020

Contents

	Page
Report of Independent Certified Public Accountants	3
Financial Statements	
Statements of net assets available for benefits	7
Statements of changes in net assets available for benefits	8
Statement of accumulated plan benefits	9
Statement of changes in accumulated plan benefits	10
Notes to financial statements	11
Supplemental Schedules	
Schedule H, part IV, line 4i - schedule of assets (held at end of year)	18
Schedule H, part IV, line 4j - schedule of reportable transactions	19

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Trustees

Qualitor, Inc. Master Union Employees' Pension Plan

Scope and nature of the ERISA Section 103(a)(3)(C) audit for the 2021 financial statements

We have performed an audit of the financial statements of Qualitor, Inc. Master Union Employees' Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, the statement of accumulated plan benefits as of December 31, 2021 and the statement of changes in accumulated plan benefits for the year then ended and the related notes to the financial statements ("2021 financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion on the 2021 financial statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for opinion on the 2021 financial statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of management for the 2021 financial statements

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

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

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

Auditor's responsibilities for the audit of the 2021 financial statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other matters

2021 supplemental schedules required by ERISA

The supplemental schedules of Schedule of Assets (Held at End of Year) as of December 31, 2021, and Schedule of Reportable Transactions for the year ended December 31, 2021 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the 2021 supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to the auditing procedures applied in the audit of the 2021 financial statements and certain additional procedures. These additional procedures included comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 financial statements or to the 2021 financial statements themselves, and other additional

procedures in accordance with US GAAS. For information included in the 2021 supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the 2021 supplemental schedules, we evaluated whether the 2021 supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

- The form and content of the 2021 supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the 2021 supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's report on the 2020 financial statements

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 11, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Grant Thornton LLP

Southfield, Michigan
September 20, 2022

Qualitor, Inc. Master Union Employees' Pension Plan

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31,

	<u>2021</u>	<u>2020</u>
ASSETS		
Investments, at fair value	\$ 1,679,611	\$ 1,688,691
Receivables		
Employer contribution receivable	<u>-</u>	<u>40,820</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 1,679,611</u>	<u>\$ 1,729,511</u>

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

Qualitor, Inc. Master Union Employees' Pension Plan

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years ended December 31,

	2021	2020
Investment income		
Net appreciation of investments	\$ 141,189	\$ 165,205
Interest on traditional annuity contracts	5	157
Net investment income	141,194	165,362
Employer contributions	136,500	163,280
Total additions	277,694	328,642
Benefits paid directly to participants or beneficiaries	102,242	97,863
Administrative expenses	225,352	108,558
NET (DECREASE) INCREASE	(49,900)	122,221
Net assets available for benefits at beginning of year	1,729,511	1,607,290
Net assets available for benefits at end of year	<u><u>\$ 1,679,611</u></u>	<u><u>\$ 1,729,511</u></u>

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

Qualitor, Inc. Master Union Employees' Pension Plan

STATEMENT OF ACCUMULATED PLAN BENEFITS

As of December 31, 2020

Actuarial present value of accumulated plan benefits

Vested benefits

Participants currently receiving payments

\$ 1,214,587

Other participants

1,115,551

Total vested benefits

2,330,138

Total actuarial present value of accumulated plan benefits

\$ 2,330,138

The accompanying notes are an integral part of this financial statement.

Qualitor, Inc. Master Union Employees' Pension Plan

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS

Year ended December 31, 2020

Actuarial present value of accumulated plan benefits - beginning of year	\$ 2,478,677
Increase (decrease) during the year attributable to	
Benefits accumulated and experience	(8,998)
Increase for interest	78,834
Benefits paid	(97,863)
Assumption changes	<u>(120,512)</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 2,330,138</u>

The accompanying notes are an integral part of this financial statement.

Qualitor, Inc. Master Union Employees' Pension Plan

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

NOTE A - PLAN DESCRIPTION

The following description of the Qualitor, Inc. Master Union Employees' Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan document for complete information. The Plan Administrator determines the appropriateness of the Plan's investment offerings and monitors investment performance.

General

The Plan was established by Qualitor, Inc. (the "Company") effective May 14, 1999. The Plan is a noncontributory defined benefit plan which is administered by the Company, with input from affected union employees as part of the collective bargaining process, and covers certain Qualitor, Inc. union employees at International Brake Industries, Inc. and McGuane Industries, Inc. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). On May 20, 2011, the International Brake operation in Ohio was permanently closed. All International Brake Industries, Inc. participants were fully vested at termination of employment on the date of closure. Hourly union employees of the International Brake Industries, Inc. represented by UAW Local 1975, became active participants in the Plan immediately after a probationary period set forth in the collective bargaining agreement. Union employees of McGuane Industries, Inc., represented by UAW Local 708, become active participants in the Plan on the first day of the month after a probationary period set forth in the collective bargaining agreement. An eligible employee is an employee represented by a collective bargaining unit. On February 15, 2016, the McGuane facility was shut down and at this time, the remaining active participants benefits in the Plan were fully frozen and fully vested.

Effective January 1, 2020, the Plan adopted the provisions of American Rescue Plan Act of 2021 to implement the fresh start 15-year amortization provisions under Section 9705 and to adopt the new stabilized segment rates under Section 9706. Before the adoption, the Plan has a minimum required contribution receivable from the Plan Sponsor amounting to \$130,017. There was no minimum required contribution receivable from the Plan Sponsor after this election.

Funding Policy

All contributions to the Plan are made by the Company. The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. The Company's contributions for 2021 and 2020 exceeded the minimum funding requirements of ERISA. Although it has not expressed any intention to do so, the Company has the right to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. No participant contributions are permitted.

Pension Benefits

Employees who reach the age of 65 will obtain non-forfeitable rights to a normal retirement benefit, provided the participant is employed by the Company until retirement. An employee with five or more years of service is entitled to early retirement benefits beginning at age 55, provided that the participant is employed by the Company at the time of early retirement. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity. When an employee terminates employment for any reason, they may elect to receive the value of their accumulated plan benefits as a lump-sum distribution upon retirement or termination, or they may elect to receive their benefits as a life annuity payable monthly from retirement. The benefit level received is based upon years of credited service times a benefit multiplier as detailed in the plan document.

Qualitor, Inc. Master Union Employees' Pension Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021 and 2020

Death and Disability Benefits

Employees who die after retirement shall have their annual pension benefits paid to their surviving spouse. For employees who are vested and die prior to receiving retirement benefits and are survived by a spouse to whom the participant had been married for at least one year prior to death, annual pension benefits are paid to the participant's spouse. Employees with 10 or more years of service and are determined by the Plan administrator to have become totally and permanently disabled during the course of employment are entitled to annual pension benefits.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements and the changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note D for a 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 (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable to employees based upon services rendered under the Plan's provisions. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on a formula which includes years of service as defined in the Plan document, and years of credited service. 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 through the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary from MWM Consulting Group. The latest actuarial valuation is dated December 31, 2020 and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment. The computations of the actuarial present value report of accumulated plan benefits were made as of January 1, 2021 and 2020. Had the valuations been performed as of December 31, there would be no material differences.

Qualitor, Inc. Master Union Employees' Pension Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021 and 2020

Significant actuarial assumptions used in the valuations as of December 31, 2020 and 2019 are as follows:

Actuarial Present Value of Accumulated Plan Benefits

Long-term rate of return:	3.25% as of December 31, 2020 and 3.25% as of December 31, 2019
Mortality	For 2020 RP-2014 projected to 2021 with scale MP-2020; For 2019 RP-2014 projected to 2020 with scale MP-2019
Normal retirement age	65 years of age for both periods

Payment of Benefits

Benefit payments are recorded upon distribution.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investments related expenses are included in net appreciation (depreciation) of fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

NOTE C - INFORMATION CERTIFIED BY TRUSTEE

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

- Investments, as shown in the statements of net assets available for benefits as of December 31, 2021 and 2020;
- Net investment income, as shown in the statements of changes in net assets available for benefits for the year ended December 31, 2021 and 2020;
- Schedule H, part IV, line 4i - schedule of assets (held at end of year) as of December 31, 2021; and
- Schedule H, part IV, line 4j - schedule of reportable transactions for the year ended December 31, 2021.

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

Qualitor, Inc. Master Union Employees' Pension Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021 and 2020

NOTE D - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

Mutual funds and money market fund: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021:

	December 31, 2021			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 50,425	\$ -	\$ -	\$ 50,425
Mutual funds	1,629,186	-	-	1,629,186
Total assets, at fair value	<u>\$ 1,679,611</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,679,611</u>

Qualitor, Inc. Master Union Employees' Pension Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021 and 2020

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2020:

	December 31, 2020			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 41,436	\$ -	\$ -	\$ 41,436
Mutual funds	1,647,255	-	-	1,647,255
Total assets, at fair value	\$ 1,688,691	\$ -	\$ -	\$ 1,688,691

NOTE E - TAX STATUS

The Plan obtained its latest determination letter as of September 24, 2012, in which the Internal Revenue Service ("IRS") states that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

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

NOTE F - PLAN TERMINATION

The Company has not expressed any intention to terminate the Plan. However, in the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of Plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder and the Plan document, in the order indicated below:

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. government agency) up to the applicable limitations.
3. All other vested benefits (that is, vested benefits not insured by the PBGC).
4. All non-vested benefits.

Qualitor, Inc. Master Union Employees' Pension Plan

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021 and 2020

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

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

NOTE G - PARTY-IN-INTEREST TRANSACTIONS

As described in Note B, the Plan paid certain expenses related to plan operations and investment activity to various service providers. These transactions are party-in-interest transactions under ERISA.

NOTE H - RISKS AND UNCERTAINTIES

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

The Plan's 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 estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus ("COVID-19") a global pandemic and recommended containment and mitigation measures worldwide. COVID-19 has affected, and may continue to affect, economic activity globally, nationally and locally. Following the COVID-19 outbreak, the values of investment securities have been subject to significant volatility. Economic and market conditions and other effects of the COVID-19 outbreak may continue to affect the Plan. The extent of the impact of the COVID-19 outbreak on the Plan's investments and the amounts reported in the 2020 statement of net assets cannot be predicted at this time.

NOTE I - SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through September 20, 2022, the date that the financial statements were available to be issued. The Plan did not identify any other events that required recognition or disclosure in the financial statements.

SUPPLEMENTAL SCHEDULES

Qualitor, Inc. Master Union Employees' Pension Plan

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

December 31, 2021

Identity of Issuer, Borrower or Similar Party	Description of Investments	Cost	Current Value
Money market fund			
Fifth Third Banksafe Trust	Money Market	\$ 50,425	\$ 50,425
Mutual funds			
Blackrock FDS II Strong Opportunity Institutional Fund	Mutual Fund	66,439	66,439
Dodge & Cox Income Fund	Mutual Fund	176,611	176,863
Doubleline Total Return Bond Fund	Mutual Fund	176,611	176,442
Eaton Vance Floating Rate I Fund	Mutual Fund	52,983	52,983
Alps Smith Short Duration Bond Institutional Fund	Mutual Fund	88,306	88,390
Artisan High Income Fund	Mutual Fund	145,494	145,494
Baile Gifford Emerging Markets I Fund	Mutual Fund	42,050	42,555
Brown Capital Management International Small Cap Fund	Mutual Fund	13,456	13,573
Calvert Emerging Markets Equity Fund Class I	Mutual Fund	31,958	32,274
Seafarer Overseas Growth and Income Institutional Fund	Mutual Fund	18,502	18,488
Ishares Core S&P 500 ETF Fund	Mutual Fund	471,136	469,358
Ishares S&P 500 Barra Growth Index Fund	Mutual Fund	48,743	48,361
Ishares Russel 1000 Value Index Fund	Mutual Fund	16,788	16,793
Ishares Core MSCI EAFE Fund	Mutual Fund	81,524	81,208
ESG Aware MSCI EAFE ETF Fund	Mutual Fund	58,029	57,767
Pear Tree Polaris Foreign Value Fund	Mutual Fund	13,456	13,492
Vanguard Mid-cap Growth Index Fund	Mutual Fund	25,228	25,207
Vanguard Extended Market ETF Fund	Mutual Fund	103,529	103,499
Total mutual funds		<u>1,630,843</u>	<u>1,629,186</u>
Total investments		<u><u>\$ 1,681,268</u></u>	<u><u>\$ 1,679,611</u></u>

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

Year ended December 31, 2021

01-005

PAGE 46

SINGLE TRANSACTION EXCEEDS 5%			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
						VALUATION	1,688,691.07 THRESHOLD	84,434.55
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
ARTISAN HIGH INCOME FUND	PUR	12/30/21	14,578.564	145,494.07	.00	.00	145,494.07	.00
BAIRD AGGREGATE BOND FUND-IS	PUR	01/26/21	28,929.285	339,051.22	.00	.00	339,051.22	.00
BAIRD AGGREGATE BOND FUND-IS	SAL	12/30/21	29,212.547	330,978.16	.00	.00	341,926.74	-10,948.58
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	PUR	01/26/21	3,689.527	145,920.78	.00	.00	145,920.78	.00
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	SAL	12/30/21	2,846.152	143,132.98	.00	.00	113,014.92	30,118.06
DODGE & COX INCOME FD	PUR	12/30/21	12,579.152	176,611.30	.00	.00	176,611.30	.00
DOUBLELINE TOTAL RETURN BOND I	PUR	12/30/21	16,965.543	176,611.30	.00	.00	176,611.30	.00
FIDELITY INTERNATIONAL INDEX FUND	SAL	12/30/21	1,744.219	86,077.21	.00	.00	71,622.76	14,454.45
FIDELITY 500 INDEX FD INST PREMIUM	SAL	01/26/21	1,646.087	220,114.82	.00	.00	170,730.57	49,384.25
FIDELITY 500 INDEX FD INST PREMIUM	SAL	12/30/21	957.486	159,162.90	.00	.00	99,309.53	59,853.37
ALPS SMITH SHORT DURATION BD INST	PUR	12/30/21	8,402.060	88,305.65	.00	.00	88,305.65	.00
HARDING LOEVNER INTL EQUITY INST	SAL	12/30/21	5,730.935	172,271.91	.00	.00	131,565.16	40,706.75
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	12/30/21	6,277.331	149,839.89	.00	.00	112,822.55	37,017.34
MASSMUTUAL SHORT-DURATION BOND FUND - CLASS Y	SAL	12/30/21	12,851.300	126,456.79	.00	.00	127,642.37	-1,185.58
PGIM TOTAL RETURN BOND FUND CL R6	SAL	01/26/21	9,343.498	140,059.03	.00	.00	140,070.08	-11.05
PGIM TOTAL RETURN BOND FUND CL R6	SAL	12/30/21	22,933.374	331,387.25	.00	.00	343,271.09	-11,883.84

01-005

PAGE 47

SINGLE TRANSACTION EXCEEDS 5%			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
						VALUATION	1,688,691.07 THRESHOLD	84,434.55
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
ISHARES CORE S&P 500 ETF	PUR	12/31/21	984.000	471,096.69	39.36	.00	471,136.05	.00
VANGUARD EXTENDED MARKET ETF	PUR	12/31/21	566.000	103,506.51	22.64	.00	103,529.15	.00
8 PURCHASES FOR			1,646,597.52	10 SALES FOR	1,859,480.94			

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - CONTINUED

Year ended December 31, 2021

01-005

PAGE 48

5% REPORT BY ASSET-AGGREGATE			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
						VALUATION	1,688,691.07 THRESHOLD	84,434.55
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
ARTISAN HIGH INCOME FUND	PUR	12/30/21	14,578.564	145,494.07	.00	.00	145,494.07	.00
1 PURCHASES FOR		145,494.07	0 SALES FOR		.00	ISSUE AGGREGATE TOTAL	145,494.07	
BAIRD AGGREGATE BOND FUND-IS	PUR	01/26/21	28,929.285	339,051.22	.00	.00	339,051.22	.00
	PUR	07/21/21	982.334	11,414.72	.00	.00	11,414.72	.00
	SAL	09/27/21	142.941	1,643.82	.00	.00	1,674.80	-30.98
	PUR	10/27/21	1,127.754	12,845.12	.00	.00	12,845.12	.00
	SAL	12/02/21	1,683.885	19,263.64	.00	.00	19,709.52	-445.88
	SAL	12/30/21	29,212.547	330,978.16	.00	.00	341,926.74	-10,948.58
3 PURCHASES FOR		363,311.06	3 SALES FOR		351,885.62	ISSUE AGGREGATE TOTAL	715,196.68	
BARINGS ACTIVE SHORT DURATION BD Y	SAL	01/26/21	8,128.134	80,305.96	.00	.00	80,352.85	-46.89
	PUR	07/21/21	304.653	3,019.11	.00	.00	3,019.11	.00
	SAL	09/27/21	185.509	1,840.25	.00	.00	1,834.00	6.25
	PUR	10/27/21	362.186	3,582.02	.00	.00	3,582.02	.00
	SAL	12/02/21	602.195	5,907.53	.00	.00	5,953.55	-46.02
2 PURCHASES FOR		6,601.13	3 SALES FOR		88,053.74	ISSUE AGGREGATE TOTAL	94,654.87	
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	PUR	01/26/21	3,689.527	145,920.78	.00	.00	145,920.78	.00
	SAL	07/21/21	363.337	16,629.94	.00	.00	14,369.98	2,259.96
	SAL	09/27/21	353.369	17,527.12	.00	.00	13,975.74	3,551.38
	PUR	10/27/21	43.800	2,208.84	.00	.00	2,208.84	.00
	SAL	12/02/21	170.469	8,462.06	.00	.00	6,768.98	1,693.08
	SAL	12/30/21	2,846.152	143,132.98	.00	.00	113,014.92	30,118.06
2 PURCHASES FOR		148,129.62	4 SALES FOR		185,752.10	ISSUE AGGREGATE TOTAL	333,881.72	
DODGE & COX INCOME FD	PUR	12/30/21	12,579.152	176,611.30	.00	.00	176,611.30	.00
1 PURCHASES FOR		176,611.30	0 SALES FOR		.00	ISSUE AGGREGATE TOTAL	176,611.30	
DOUBLELINE TOTAL RETURN BOND I	PUR	12/30/21	16,965.543	176,611.30	.00	.00	176,611.30	.00
1 PURCHASES FOR		176,611.30	0 SALES FOR		.00	ISSUE AGGREGATE TOTAL	176,611.30	
FIDELITY INTERNATIONAL INDEX FUND	PUR	01/26/21	289.858	13,521.89	.00	.00	13,521.89	.00
	SAL	09/27/21	133.556	6,761.92	.00	.00	5,440.11	1,321.81
	PUR	10/27/21	57.690	2,930.63	.00	.00	2,930.63	.00
	SAL	12/02/21	14.941	721.66	.00	.00	613.52	108.14
	SAL	12/30/21	1,744.219	86,077.21	.00	.00	71,622.76	14,454.45
2 PURCHASES FOR		16,452.52	3 SALES FOR		93,560.79	ISSUE AGGREGATE TOTAL	110,013.31	

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - CONTINUED

Year ended December 31, 2021

01-005

PAGE 49

5% REPORT BY ASSET-AGGREGATE			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
			VALUATION			1,688,691.07	THRESHOLD	84,434.55
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
FIDELITY 500 INDEX FD INST PREMIUM	SAL	01/26/21	1,646.087	220,114.82	.00	.00	170,730.57	49,384.25
	SAL	07/21/21	90.129	13,526.63	.00	.00	9,348.09	4,178.54
	SAL	09/27/21	64.269	9,966.14	.00	.00	6,665.92	3,300.22
	SAL	12/02/21	53.641	8,417.94	.00	.00	5,563.59	2,854.35
	SAL	12/30/21	957.486	159,162.90	.00	.00	99,309.53	59,853.37
0 PURCHASES FOR		.00	5 SALES FOR	411,188.43	ISSUE	AGGREGATE TOTAL	411,188.43	
FIFTH THIRD BANKSAFE TRUST	PUR	01/31/21	12,554.000	12,554.00	.00	.00	12,554.00	.00
	SAL	02/28/21	6,125.000	6,125.00	.00	.00	6,125.00	.00
	SAL	03/31/21	28,674.000	28,674.00	.00	.00	28,674.00	.00
	PUR	04/30/21	30,264.000	30,264.00	.00	.00	30,264.00	.00
	SAL	05/31/21	6,920.000	6,920.00	.00	.00	6,920.00	.00
	SAL	06/30/21	34,568.000	34,568.00	.00	.00	34,568.00	.00
	PUR	07/31/21	41,967.000	41,967.00	.00	.00	41,967.00	.00
	SAL	08/31/21	7,281.000	7,281.00	.00	.00	7,281.00	.00
	PUR	09/30/21	11,150.000	11,150.00	.00	.00	11,150.00	.00
	SAL	10/31/21	3,131.000	3,131.00	.00	.00	3,131.00	.00
	SAL	11/30/21	50,671.000	50,671.00	.00	.00	50,671.00	.00
	PUR	12/31/21	50,425.000	50,425.00	.00	.00	50,425.00	.00
5 PURCHASES FOR		146,360.00	7 SALES FOR	137,370.00	ISSUE	AGGREGATE TOTAL	283,730.00	
ALPS SMITH SHORT DURATION BD INST	PUR	12/30/21	8,402.060	88,305.65	.00	.00	88,305.65	.00
1 PURCHASES FOR		88,305.65	0 SALES FOR		.00	ISSUE	AGGREGATE TOTAL	88,305.65
HARDING LOEVNER INTL EQUITY INST	PUR	01/26/21	792.699	23,321.21	.00	.00	23,321.21	.00
	PUR	07/21/21	91.223	2,728.49	.00	.00	2,728.49	.00
	SAL	09/27/21	275.474	8,374.41	.00	.00	6,271.86	2,102.55
	PUR	10/27/21	137.319	4,225.32	.00	.00	4,225.32	.00
	SAL	12/02/21	67.635	2,003.34	.00	.00	1,552.70	450.64
	SAL	12/30/21	5,730.935	172,271.91	.00	.00	131,565.16	40,706.75
3 PURCHASES FOR		30,275.02	3 SALES FOR	182,649.66	ISSUE	AGGREGATE TOTAL	212,924.68	
ISHARES CORE S&P 500 ETF	PUR	12/31/21	984.000	471,096.69	39.36	.00	471,136.05	.00
1 PURCHASES FOR		471,096.69	0 SALES FOR		.00	ISSUE	AGGREGATE TOTAL	471,096.69
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	01/26/21	681.833	13,643.48	.00	.00	12,254.59	1,388.89
	SAL	07/21/21	529.196	11,965.13	.00	.00	9,511.25	2,453.88
	SAL	09/27/21	302.669	6,955.34	.00	.00	5,439.87	1,515.47
	SAL	10/27/21	112.736	2,698.91	.00	.00	2,026.21	672.70
	SAL	12/02/21	58.524	1,331.42	.00	.00	1,051.85	279.57
	SAL	12/30/21	6,277.331	149,839.89	.00	.00	112,822.55	37,017.34

01-005

PAGE 50

5% REPORT BY ASSET-AGGREGATE			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
			VALUATION			1,688,691.07	THRESHOLD	84,434.55
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
0 PURCHASES FOR		.00	6 SALES FOR	186,434.17	ISSUE	AGGREGATE TOTAL	186,434.17	
MASSMUTUAL SHORT-DURATION BOND FUND - CLASS Y	SAL	12/30/21	12,851.300	126,456.79	.00	.00	127,642.37	-1,185.58
0 PURCHASES FOR		.00	1 SALES FOR	126,456.79	ISSUE	AGGREGATE TOTAL	126,456.79	
PGIM TOTAL RETURN BOND FUND CL R6	SAL	01/26/21	9,343.498	140,059.03	.00	.00	140,070.08	-11.05
	PUR	07/21/21	664.063	9,874.61	.00	.00	9,874.61	.00
	SAL	09/27/21	61.888	909.14	.00	.00	927.56	-18.42
	PUR	10/27/21	994.327	14,427.68	.00	.00	14,427.68	.00
	SAL	12/02/21	1,367.139	19,932.89	.00	.00	20,463.60	-530.71
	SAL	12/30/21	22,933.374	331,387.25	.00	.00	343,271.09	-11,883.84
2 PURCHASES FOR		24,302.29	4 SALES FOR	492,288.31	ISSUE	AGGREGATE TOTAL	516,590.60	
VANGUARD EXTENDED MARKET ETF	PUR	12/31/21	566.000	103,506.51	22.64	.00	103,529.15	.00
1 PURCHASES FOR		103,506.51	0 SALES FOR		.00	ISSUE	AGGREGATE TOTAL	103,506.51

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - CONTINUED

Year ended December 31, 2021

01-005
PAGE 52

5% REPORT BY BROKER-SECURITIES		70-70-002-8205742		01/01/21 THROUGH 12/31/21				
				VALUATION	1,688,691.07	THRESHOLD	84,434.55	
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
MUTUAL FUND TRADING BROKER								
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	SAL	07/21/21	363.337	16,629.94	.00	.00	14,369.98	2,259.96
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	SAL	09/27/21	353.369	17,527.12	.00	.00	13,975.74	3,551.38
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	PUR	10/27/21	43.800	2,208.84	.00	.00	2,208.84	.00
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	SAL	12/02/21	170.469	8,462.06	.00	.00	6,768.98	1,693.08
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	SAL	12/30/21	2,846.152	143,132.98	.00	.00	113,014.92	30,118.06
BROWN CAPITAL MANAGEMENT INTERNATIONAL SMALL CAP FUND	PUR	12/30/21	487.010	13,456.10	.00	.00	13,456.10	.00
CALVERT EMERGING MARKETS EQUITY FUND CLASS I	PUR	12/30/21	1,578.185	31,958.24	.00	.00	31,958.24	.00
COHEN & STEERS REALTY SHARES I	SAL	01/26/21	1,111.921	68,750.08	.00	.00	71,436.54	-2,686.46
DODGE & COX INCOME FD	PUR	12/30/21	12,579.152	176,611.30	.00	.00	176,611.30	.00
DOUBLELINE TOTAL RETURN BOND I	PUR	12/30/21	16,965.543	176,611.30	.00	.00	176,611.30	.00
EATON VANCE FLOATING RATE I	PUR	12/30/21	6,020.840	52,983.39	.00	.00	52,983.39	.00
FIDELITY INTERNATIONAL INDEX FUND	PUR	01/26/21	289.858	13,521.89	.00	.00	13,521.89	.00
FIDELITY INTERNATIONAL INDEX FUND	SAL	09/27/21	133.556	6,761.92	.00	.00	5,440.11	1,321.81
FIDELITY INTERNATIONAL INDEX FUND	PUR	10/27/21	57.690	2,930.63	.00	.00	2,930.63	.00
FIDELITY INTERNATIONAL INDEX FUND	SAL	12/02/21	14.941	721.66	.00	.00	613.52	108.14
FIDELITY INTERNATIONAL INDEX FUND	SAL	12/30/21	1,744.219	86,077.21	.00	.00	71,622.76	14,454.45

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - CONTINUED

Year ended December 31, 2021

01-005
PAGE 53

5% REPORT BY BROKER-SECURITIES		70-70-002-8205742			01/01/21 THROUGH 12/31/21			
					VALUATION	1,688,691.07 THRESHOLD	84,434.55	
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
MUTUAL FUND TRADING BROKER								
FIDELITY 500 INDEX FD INST PREMIUM	SAL	01/26/21	1,646.087	220,114.82	.00	.00	170,730.57	49,384.25
FIDELITY 500 INDEX FD INST PREMIUM	SAL	07/21/21	90.129	13,526.63	.00	.00	9,348.09	4,178.54
FIDELITY 500 INDEX FD INST PREMIUM	SAL	09/27/21	64.269	9,966.14	.00	.00	6,665.92	3,300.22
FIDELITY 500 INDEX FD INST PREMIUM	SAL	12/02/21	53.641	8,417.94	.00	.00	5,563.59	2,854.35
FIDELITY 500 INDEX FD INST PREMIUM	SAL	12/30/21	957.486	159,162.90	.00	.00	99,309.53	59,853.37
FIDELITY SMALL CAP	SAL	01/26/21	68.763	1,882.03	.00	.00	1,271.72	610.31
FIDELITY SMALL CAP	SAL	09/27/21	33.467	955.16	.00	.00	618.95	336.21
FIDELITY SMALL CAP	SAL	12/02/21	3.561	97.26	.00	.00	65.86	31.40
FIDELITY SMALL CAP	SAL	12/30/21	1,057.640	29,190.86	.00	.00	19,560.17	9,630.69
FIDELITY MID CAP INDEX INSTL PREM	PUR	01/26/21	77.214	2,164.31	.00	.00	2,164.31	.00
FIDELITY MID CAP INDEX INSTL PREM	SAL	09/27/21	118.501	3,789.65	.00	.00	2,607.00	1,182.65
FIDELITY MID CAP INDEX INSTL PREM	SAL	12/02/21	17.970	558.14	.00	.00	395.34	162.80
FIDELITY MID CAP INDEX INSTL PREM	SAL	12/30/21	933.203	29,862.50	.00	.00	20,530.31	9,332.19
SEAFARER OVERSEAS GR AND INCOME INSTITUTIONAL SHARES	PUR	12/30/21	1,397.443	18,502.14	.00	.00	18,502.14	.00
ALPS SMITH SHORT DURATION BD INST	PUR	12/30/21	8,402.060	88,305.65	.00	.00	88,305.65	.00
HARDING LOEVNER INTL EQUITY INST	PUR	01/26/21	792.699	23,321.21	.00	.00	23,321.21	.00

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - CONTINUED

Year ended December 31, 2021

01-005
PAGE 54

5% REPORT BY BROKER-SECURITIES			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
						VALUATION	1,688,691.07 THRESHOLD	84,434.55
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
HARDING LOEVNER INTL EQUITY INST	PUR	07/21/21	91.223	2,728.49	.00	.00	2,728.49	.00
HARDING LOEVNER INTL EQUITY INST	SAL	09/27/21	275.474	8,374.41	.00	.00	6,271.86	2,102.55
HARDING LOEVNER INTL EQUITY INST	PUR	10/27/21	137.319	4,225.32	.00	.00	4,225.32	.00
HARDING LOEVNER INTL EQUITY INST	SAL	12/02/21	67.635	2,003.34	.00	.00	1,552.70	450.64
HARDING LOEVNER INTL EQUITY INST	SAL	12/30/21	5,730.935	172,271.91	.00	.00	131,565.16	40,706.75
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	01/26/21	681.833	13,643.48	.00	.00	12,254.59	1,388.89
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	07/21/21	529.196	11,965.13	.00	.00	9,511.25	2,453.88
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	09/27/21	302.669	6,955.34	.00	.00	5,439.87	1,515.47
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	10/27/21	112.736	2,698.91	.00	.00	2,026.21	672.70
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	12/02/21	58.524	1,331.42	.00	.00	1,051.85	279.57
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	12/30/21	6,277.331	149,839.89	.00	.00	112,822.55	37,017.34
MASSMUTUAL SHORT-DURATION BOND FUND - CLASS Y	SAL	12/30/21	12,851.300	126,456.79	.00	.00	127,642.37	-1,185.58
PEAR TREE POLARIS FGN VAL	PUR	12/30/21	803.349	13,456.10	.00	.00	13,456.10	.00
PGIM TOTAL RETURN BOND FUND CL R6	SAL	01/26/21	9,343.498	140,059.03	.00	.00	140,070.08	-11.05
PGIM TOTAL RETURN BOND FUND CL R6	PUR	07/21/21	664.063	9,874.61	.00	.00	9,874.61	.00
PGIM TOTAL RETURN BOND FUND CL R6	SAL	09/27/21	61.888	909.14	.00	.00	927.56	-18.42
PGIM TOTAL RETURN BOND FUND CL R6	PUR	10/27/21	994.327	14,427.68	.00	.00	14,427.68	.00

01-005
PAGE 55

5% REPORT BY BROKER-SECURITIES			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
						VALUATION	1,688,691.07 THRESHOLD	84,434.55
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
MUTUAL FUND TRADING BROKER								
PGIM TOTAL RETURN BOND FUND CL R6	SAL	12/02/21	1,367.139	19,932.89	.00	.00	20,463.60	-530.71
PGIM TOTAL RETURN BOND FUND CL R6	SAL	12/30/21	22,933.374	331,387.25	.00	.00	343,271.09	-11,883.84
27 PURCHASES FOR	1,422,254.10	41 SALES FOR	2,306,337.40	BROKER AGGREGATE TOTAL		3,728,591.50	260,988.71	
COWEN & COMPANY								
ISHARES CORE S&P 500 ETF	PUR	12/31/21	984.000	471,096.69	39.36	.00	471,136.05	.00
ISHARES S&P 500 BARRA GROWTH INDEX FUND	PUR	12/31/21	578.000	48,719.56	23.12	.00	48,742.68	.00
ISHARES RUSSELL 1000 VALUE INDEX FUND	PUR	12/31/21	100.000	16,784.00	4.00	.00	16,788.00	.00
ISHARES CORE MSCI EAFE	PUR	12/31/21	1,088.000	81,480.32	43.52	.00	81,523.84	.00
ESG AWARE MSCI EM ETF	SAL	01/27/21	148.000	6,836.12	5.92	.15	4,770.64	2,059.41
ESG AWARE MSCI EM ETF	SAL	12/31/21	814.000	32,022.76	32.56	.16	26,878.44	5,111.60
ESG AWARE MSCI EAFE ETF	PUR	12/31/21	727.000	57,999.99	29.08	.00	58,029.07	.00
VANGUARD MID-CAP GROWTH INDE	PUR	12/31/21	99.000	25,224.40	3.96	.00	25,228.36	.00
VANGUARD EXTENDED MARKET ETF	PUR	12/31/21	566.000	103,506.51	22.64	.00	103,529.15	.00
7 PURCHASES FOR	804,811.47	2 SALES FOR	38,858.88	BROKER AGGREGATE TOTAL		843,670.35	7,171.01	

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - CONTINUED

Year ended December 31, 2021

01-005
PAGE 56

5% REPORT BY BROKER-NONSECURITIES					70-70-002-8205742				01/01/21 THROUGH 12/31/21	
					VALUATION	1,688,691.07	THRESHOLD	84,434.55		
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS		

NO ACTIVITY THIS PERIOD

01-005
PAGE 51

5% REPORT BY BROKER-SECURITIES					70-70-002-8205742				01/01/21 THROUGH 12/31/21	
					VALUATION	1,688,691.07	THRESHOLD	84,434.55		
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS		
MUTUAL FUND TRADING BROKER										
INVESTCO OPPENHEIMER DEVELOPING MARKETS FUND - CLASS R6	PUR	07/21/21	95.319	5,150.06	.00	.00	5,150.06	.00		
INVESTCO OPPENHEIMER DEVELOPING MARKETS FUND - CLASS R6	SAL	12/30/21	1,143.581	52,982.11	.00	.00	45,116.89	7,865.22		
ARTISAN HIGH INCOME FUND	PUR	12/30/21	14,578.564	145,494.07	.00	.00	145,494.07	.00		
BAILLIE GIFFORD EMRG MKTS I	PUR	12/30/21	1,741.935	42,050.31	.00	.00	42,050.31	.00		
BAIRD AGGREGATE BOND FUND-IS	PUR	01/26/21	28,929.285	339,051.22	.00	.00	339,051.22	.00		
BAIRD AGGREGATE BOND FUND-IS	PUR	07/21/21	982.334	11,414.72	.00	.00	11,414.72	.00		
BAIRD AGGREGATE BOND FUND-IS	SAL	09/27/21	142.941	1,643.82	.00	.00	1,674.80	-30.98		
BAIRD AGGREGATE BOND FUND-IS	PUR	10/27/21	1,127.754	12,845.12	.00	.00	12,845.12	.00		
BAIRD AGGREGATE BOND FUND-IS	SAL	12/02/21	1,683.885	19,263.64	.00	.00	19,709.52	-445.88		
BAIRD AGGREGATE BOND FUND-IS	SAL	12/30/21	29,212.547	330,978.16	.00	.00	341,926.74	-10,948.58		
BARINGS ACTIVE SHORT DURATION BD Y	SAL	01/26/21	8,128.134	80,305.96	.00	.00	80,352.85	-46.89		
BARINGS ACTIVE SHORT DURATION BD Y	PUR	07/21/21	304.653	3,019.11	.00	.00	3,019.11	.00		
BARINGS ACTIVE SHORT DURATION BD Y	SAL	09/27/21	185.509	1,840.25	.00	.00	1,834.00	6.25		
BARINGS ACTIVE SHORT DURATION BD Y	PUR	10/27/21	362.186	3,582.02	.00	.00	3,582.02	.00		
BARINGS ACTIVE SHORT DURATION BD Y	SAL	12/02/21	602.195	5,907.53	.00	.00	5,953.55	-46.02		
BLACKROCK FDS II STRG OPP INSTL	PUR	12/30/21	6,545.763	66,439.49	.00	.00	66,439.49	.00		
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	PUR	01/26/21	3,689.527	145,920.78	.00	.00	145,920.78	.00		

Attachment to Schedule SB, Part V **Statement of Actuarial Assumptions/Methods**

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN

EIN/PN: 38-3464466 / 002

For the Plan Year Ending December 31, 2021

Actuarial Assumption Item	Annual Actuarial Valuation	ASC 960 Calculations																		
Interest	The interest rates used to determine the minimum contribution reflect the interest rate stabilization provisions of the American Rescue Plan Act of 2021. <table> <tr> <td></td><td style="text-align: center;"><u>Maximum</u></td><td style="text-align: center;"><u>Minimum</u></td></tr> <tr> <td>Effective rate:</td><td style="text-align: center;">3.53%</td><td style="text-align: center;">5.63%</td></tr> <tr> <td>Segment rates:</td><td></td><td></td></tr> <tr> <td>Years under 5:</td><td style="text-align: center;">2.11%</td><td style="text-align: center;">4.75%</td></tr> <tr> <td>Years 5 through 20:</td><td style="text-align: center;">3.30%</td><td style="text-align: center;">5.36%</td></tr> <tr> <td>Years over 20:</td><td style="text-align: center;">3.86%</td><td style="text-align: center;">6.11%</td></tr> </table>		<u>Maximum</u>	<u>Minimum</u>	Effective rate:	3.53%	5.63%	Segment rates:			Years under 5:	2.11%	4.75%	Years 5 through 20:	3.30%	5.36%	Years over 20:	3.86%	6.11%	3.25% per annum
	<u>Maximum</u>	<u>Minimum</u>																		
Effective rate:	3.53%	5.63%																		
Segment rates:																				
Years under 5:	2.11%	4.75%																		
Years 5 through 20:	3.30%	5.36%																		
Years over 20:	3.86%	6.11%																		
Mortality	According to the IRS 2021 Optional Combined Table for Small Plans (Males/Females)	Pri-2012 Private Retirement Plans blue collar rates projected to 2021 with scale MP2020																		
Retirement	Deferred vested participants are assumed to commence benefit payments at age 65.	Same as Annual Valuation																		
Withdrawal	Not Applicable	Not Applicable																		
Salary Increase	Not Applicable	Not Applicable																		
Asset Valuation Method	Market Value	Same as Annual Valuation																		

Attachment to Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN
EIN/PN: 38-3464466 / 002
For the Plan Year Ending December 31, 2021

Actuarial Assumption Item	Annual Actuarial Valuation	ASC 960 Calculations
Actuarial Cost Methods	Unit Credit Accrued Benefit Cost Method (For Determining the Minimum and Maximum Permissible Contributions) This is the mandated actuarial method to be used in determining contribution requirements and limits under the Pension Protection Act of 2006. This method determines the present value of benefits accrued to date under the provisions of the plan and ignores any further benefit accruals through salary and service increases.	Same as Annual Valuation

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

▶ **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210-0110
1210-0089**2021****This Form is Open to Public Inspection****Part I Annual Report Identification Information**

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

- 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) _____
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ☐

Part II Basic Plan Information—enter all requested information

1a Name of plan QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 05/14/1999
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) QUALITOR, INC. 1840 MCCULLOUGH LIMA OH 45801	2b Employer Identification Number (EIN) 38-3464466 2c Plan Sponsor's telephone number 419-993-8176 2d Business code (see instructions) 336300

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	<i>Teresa Holden</i>	09/23/22	TERESA HOLDEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<i>Teresa Holden</i>	09/23/22	TERESA HOLDEN
	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 (2021)
v. 201209

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	5 104
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) 0
a(2) Total number of active participants at the end of the plan year	6a(2) 0
b Retired or separated participants receiving benefits.....	6b 53
c Other retired or separated participants entitled to future benefits	6c 47
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 100
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 3
f Total. Add lines 6d and 6e	6f 103
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) ☐ 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 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 _____

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

Year ended December 31, 2021

01-005

PAGE 46

SINGLE TRANSACTION EXCEEDS 5%			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
						VALUATION	1,688,691.07 THRESHOLD	84,434.55
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
ARTISAN HIGH INCOME FUND	PUR	12/30/21	14,578.564	145,494.07	.00	.00	145,494.07	.00
BAIRD AGGREGATE BOND FUND-IS	PUR	01/26/21	28,929.285	339,051.22	.00	.00	339,051.22	.00
BAIRD AGGREGATE BOND FUND-IS	SAL	12/30/21	29,212.547	330,978.16	.00	.00	341,926.74	-10,948.58
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	PUR	01/26/21	3,689.527	145,920.78	.00	.00	145,920.78	.00
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	SAL	12/30/21	2,846.152	143,132.98	.00	.00	113,014.92	30,118.06
DODGE & COX INCOME FD	PUR	12/30/21	12,579.152	176,611.30	.00	.00	176,611.30	.00
DOUBLELINE TOTAL RETURN BOND I	PUR	12/30/21	16,965.543	176,611.30	.00	.00	176,611.30	.00
FIDELITY INTERNATIONAL INDEX FUND	SAL	12/30/21	1,744.219	86,077.21	.00	.00	71,622.76	14,454.45
FIDELITY 500 INDEX FD INST PREMIUM	SAL	01/26/21	1,646.087	220,114.82	.00	.00	170,730.57	49,384.25
FIDELITY 500 INDEX FD INST PREMIUM	SAL	12/30/21	957.486	159,162.90	.00	.00	99,309.53	59,853.37
ALPS SMITH SHORT DURATION BD INST	PUR	12/30/21	8,402.060	88,305.65	.00	.00	88,305.65	.00
HARDING LOEVNER INTL EQUITY INST	SAL	12/30/21	5,730.935	172,271.91	.00	.00	131,565.16	40,706.75
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	12/30/21	6,277.331	149,839.89	.00	.00	112,822.55	37,017.34
MASSMUTUAL SHORT-DURATION BOND FUND - CLASS Y	SAL	12/30/21	12,851.300	126,456.79	.00	.00	127,642.37	-1,185.58
PGIM TOTAL RETURN BOND FUND CL R6	SAL	01/26/21	9,343.498	140,059.03	.00	.00	140,070.08	-11.05
PGIM TOTAL RETURN BOND FUND CL R6	SAL	12/30/21	22,933.374	331,387.25	.00	.00	343,271.09	-11,883.84

01-005

PAGE 47

SINGLE TRANSACTION EXCEEDS 5%			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
						VALUATION	1,688,691.07 THRESHOLD	84,434.55
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
ISHARES CORE S&P 500 ETF	PUR	12/31/21	984.000	471,096.69	39.36	.00	471,136.05	.00
VANGUARD EXTENDED MARKET ETF	PUR	12/31/21	566.000	103,506.51	22.64	.00	103,529.15	.00
8 PURCHASES FOR			1,646,597.52	10 SALES FOR	1,859,480.94			

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - CONTINUED

Year ended December 31, 2021

01-005

PAGE 48

5% REPORT BY ASSET-AGGREGATE			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
						VALUATION	1,688,691.07 THRESHOLD	84,434.55
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
ARTISAN HIGH INCOME FUND	PUR	12/30/21	14,578.564	145,494.07	.00	.00	145,494.07	.00
1 PURCHASES FOR		145,494.07	0 SALES FOR		.00	ISSUE AGGREGATE TOTAL	145,494.07	
BAIRD AGGREGATE BOND FUND-IS	PUR	01/26/21	28,929.285	339,051.22	.00	.00	339,051.22	.00
	PUR	07/21/21	982.334	11,414.72	.00	.00	11,414.72	.00
	SAL	09/27/21	142.941	1,643.82	.00	.00	1,674.80	-30.98
	PUR	10/27/21	1,127.754	12,845.12	.00	.00	12,845.12	.00
	SAL	12/02/21	1,683.885	19,263.64	.00	.00	19,709.52	-445.88
	SAL	12/30/21	29,212.547	330,978.16	.00	.00	341,926.74	-10,948.58
3 PURCHASES FOR		363,311.06	3 SALES FOR		351,885.62	ISSUE AGGREGATE TOTAL	715,196.68	
BARINGS ACTIVE SHORT DURATION BD Y	SAL	01/26/21	8,128.134	80,305.96	.00	.00	80,352.85	-46.89
	PUR	07/21/21	304.653	3,019.11	.00	.00	3,019.11	.00
	SAL	09/27/21	185.509	1,840.25	.00	.00	1,834.00	6.25
	PUR	10/27/21	362.186	3,582.02	.00	.00	3,582.02	.00
	SAL	12/02/21	602.195	5,907.53	.00	.00	5,953.55	-46.02
2 PURCHASES FOR		6,601.13	3 SALES FOR		88,053.74	ISSUE AGGREGATE TOTAL	94,654.87	
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	PUR	01/26/21	3,689.527	145,920.78	.00	.00	145,920.78	.00
	SAL	07/21/21	363.337	16,629.94	.00	.00	14,369.98	2,259.96
	SAL	09/27/21	353.369	17,527.12	.00	.00	13,975.74	3,551.38
	PUR	10/27/21	43.800	2,208.84	.00	.00	2,208.84	.00
	SAL	12/02/21	170.469	8,462.06	.00	.00	6,768.98	1,693.08
	SAL	12/30/21	2,846.152	143,132.98	.00	.00	113,014.92	30,118.06
2 PURCHASES FOR		148,129.62	4 SALES FOR		185,752.10	ISSUE AGGREGATE TOTAL	333,881.72	
DODGE & COX INCOME FD	PUR	12/30/21	12,579.152	176,611.30	.00	.00	176,611.30	.00
1 PURCHASES FOR		176,611.30	0 SALES FOR		.00	ISSUE AGGREGATE TOTAL	176,611.30	
DOUBLELINE TOTAL RETURN BOND I	PUR	12/30/21	16,965.543	176,611.30	.00	.00	176,611.30	.00
1 PURCHASES FOR		176,611.30	0 SALES FOR		.00	ISSUE AGGREGATE TOTAL	176,611.30	
FIDELITY INTERNATIONAL INDEX FUND	PUR	01/26/21	289.858	13,521.89	.00	.00	13,521.89	.00
	SAL	09/27/21	133.556	6,761.92	.00	.00	5,440.11	1,321.81
	PUR	10/27/21	57.690	2,930.63	.00	.00	2,930.63	.00
	SAL	12/02/21	14.941	721.66	.00	.00	613.52	108.14
	SAL	12/30/21	1,744.219	86,077.21	.00	.00	71,622.76	14,454.45
2 PURCHASES FOR		16,452.52	3 SALES FOR		93,560.79	ISSUE AGGREGATE TOTAL	110,013.31	

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - CONTINUED

Year ended December 31, 2021

01-005

PAGE 49

5% REPORT BY ASSET-AGGREGATE			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
			VALUATION			1,688,691.07 THRESHOLD	84,434.55	
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
FIDELITY 500 INDEX FD INST PREMIUM	SAL	01/26/21	1,646.087	220,114.82	.00	.00	170,730.57	49,384.25
	SAL	07/21/21	90.129	13,526.63	.00	.00	9,348.09	4,178.54
	SAL	09/27/21	64.269	9,966.14	.00	.00	6,665.92	3,300.22
	SAL	12/02/21	53.641	8,417.94	.00	.00	5,563.59	2,854.35
	SAL	12/30/21	957.486	159,162.90	.00	.00	99,309.53	59,853.37
0 PURCHASES FOR		.00	5 SALES FOR	411,188.43	ISSUE AGGREGATE TOTAL		411,188.43	
FIFTH THIRD BANKSAFE TRUST	PUR	01/31/21	12,554.000	12,554.00	.00	.00	12,554.00	.00
	SAL	02/28/21	6,125.000	6,125.00	.00	.00	6,125.00	.00
	SAL	03/31/21	28,674.000	28,674.00	.00	.00	28,674.00	.00
	PUR	04/30/21	30,264.000	30,264.00	.00	.00	30,264.00	.00
	SAL	05/31/21	6,920.000	6,920.00	.00	.00	6,920.00	.00
	SAL	06/30/21	34,568.000	34,568.00	.00	.00	34,568.00	.00
	PUR	07/31/21	41,967.000	41,967.00	.00	.00	41,967.00	.00
	SAL	08/31/21	7,281.000	7,281.00	.00	.00	7,281.00	.00
	PUR	09/30/21	11,150.000	11,150.00	.00	.00	11,150.00	.00
	SAL	10/31/21	3,131.000	3,131.00	.00	.00	3,131.00	.00
	SAL	11/30/21	50,671.000	50,671.00	.00	.00	50,671.00	.00
	PUR	12/31/21	50,425.000	50,425.00	.00	.00	50,425.00	.00
5 PURCHASES FOR		146,360.00	7 SALES FOR	137,370.00	ISSUE AGGREGATE TOTAL		283,730.00	
ALPS SMITH SHORT DURATION BD INST	PUR	12/30/21	8,402.060	88,305.65	.00	.00	88,305.65	.00
1 PURCHASES FOR		88,305.65	0 SALES FOR		.00 ISSUE AGGREGATE TOTAL		88,305.65	
HARDING LOEVNER INTL EQUITY INST	PUR	01/26/21	792.699	23,321.21	.00	.00	23,321.21	.00
	PUR	07/21/21	91.223	2,728.49	.00	.00	2,728.49	.00
	SAL	09/27/21	275.474	8,374.41	.00	.00	6,271.86	2,102.55
	PUR	10/27/21	137.319	4,225.32	.00	.00	4,225.32	.00
	SAL	12/02/21	67.635	2,003.34	.00	.00	1,552.70	450.64
	SAL	12/30/21	5,730.935	172,271.91	.00	.00	131,565.16	40,706.75
3 PURCHASES FOR		30,275.02	3 SALES FOR	182,649.66	ISSUE AGGREGATE TOTAL		212,924.68	
ISHARES CORE S&P 500 ETF	PUR	12/31/21	984.000	471,096.69	39.36	.00	471,136.05	.00
1 PURCHASES FOR		471,096.69	0 SALES FOR		.00 ISSUE AGGREGATE TOTAL		471,096.69	
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	01/26/21	681.833	13,643.48	.00	.00	12,254.59	1,388.89
	SAL	07/21/21	529.196	11,965.13	.00	.00	9,511.25	2,453.88
	SAL	09/27/21	302.669	6,955.34	.00	.00	5,439.87	1,515.47
	SAL	10/27/21	112.736	2,698.91	.00	.00	2,026.21	672.70
	SAL	12/02/21	58.524	1,331.42	.00	.00	1,051.85	279.57
	SAL	12/30/21	6,277.331	149,839.89	.00	.00	112,822.55	37,017.34

01-005

PAGE 50

5% REPORT BY ASSET-AGGREGATE			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
			VALUATION			1,688,691.07 THRESHOLD	84,434.55	
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
0 PURCHASES FOR		.00	6 SALES FOR	186,434.17	ISSUE AGGREGATE TOTAL		186,434.17	
MASSMUTUAL SHORT-DURATION BOND FUND - CLASS Y	SAL	12/30/21	12,851.300	126,456.79	.00	.00	127,642.37	-1,185.58
0 PURCHASES FOR		.00	1 SALES FOR	126,456.79	ISSUE AGGREGATE TOTAL		126,456.79	
PGIM TOTAL RETURN BOND FUND CL R6	SAL	01/26/21	9,343.498	140,059.03	.00	.00	140,070.08	-11.05
	PUR	07/21/21	664.063	9,874.61	.00	.00	9,874.61	.00
	SAL	09/27/21	61.888	909.14	.00	.00	927.56	-18.42
	PUR	10/27/21	994.327	14,427.68	.00	.00	14,427.68	.00
	SAL	12/02/21	1,367.139	19,932.89	.00	.00	20,463.60	-530.71
	SAL	12/30/21	22,933.374	331,387.25	.00	.00	343,271.09	-11,883.84
2 PURCHASES FOR		24,302.29	4 SALES FOR	492,288.31	ISSUE AGGREGATE TOTAL		516,590.60	
VANGUARD EXTENDED MARKET ETF	PUR	12/31/21	566.000	103,506.51	22.64	.00	103,529.15	.00
1 PURCHASES FOR		103,506.51	0 SALES FOR		.00 ISSUE AGGREGATE TOTAL		103,506.51	

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - CONTINUED

Year ended December 31, 2021

01-005
PAGE 52

5% REPORT BY BROKER-SECURITIES		70-70-002-8205742		01/01/21 THROUGH 12/31/21				
				VALUATION	1,688,691.07	THRESHOLD	84,434.55	
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
MUTUAL FUND TRADING BROKER								
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	SAL	07/21/21	363.337	16,629.94	.00	.00	14,369.98	2,259.96
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	SAL	09/27/21	353.369	17,527.12	.00	.00	13,975.74	3,551.38
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	PUR	10/27/21	43.800	2,208.84	.00	.00	2,208.84	.00
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	SAL	12/02/21	170.469	8,462.06	.00	.00	6,768.98	1,693.08
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	SAL	12/30/21	2,846.152	143,132.98	.00	.00	113,014.92	30,118.06
BROWN CAPITAL MANAGEMENT INTERNATIONAL SMALL CAP FUND	PUR	12/30/21	487.010	13,456.10	.00	.00	13,456.10	.00
CALVERT EMERGING MARKETS EQUITY FUND CLASS I	PUR	12/30/21	1,578.185	31,958.24	.00	.00	31,958.24	.00
COHEN & STEERS REALTY SHARES I	SAL	01/26/21	1,111.921	68,750.08	.00	.00	71,436.54	-2,686.46
DODGE & COX INCOME FD	PUR	12/30/21	12,579.152	176,611.30	.00	.00	176,611.30	.00
DOUBLELINE TOTAL RETURN BOND I	PUR	12/30/21	16,965.543	176,611.30	.00	.00	176,611.30	.00
EATON VANCE FLOATING RATE I	PUR	12/30/21	6,020.840	52,983.39	.00	.00	52,983.39	.00
FIDELITY INTERNATIONAL INDEX FUND	PUR	01/26/21	289.858	13,521.89	.00	.00	13,521.89	.00
FIDELITY INTERNATIONAL INDEX FUND	SAL	09/27/21	133.556	6,761.92	.00	.00	5,440.11	1,321.81
FIDELITY INTERNATIONAL INDEX FUND	PUR	10/27/21	57.690	2,930.63	.00	.00	2,930.63	.00
FIDELITY INTERNATIONAL INDEX FUND	SAL	12/02/21	14.941	721.66	.00	.00	613.52	108.14
FIDELITY INTERNATIONAL INDEX FUND	SAL	12/30/21	1,744.219	86,077.21	.00	.00	71,622.76	14,454.45

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - CONTINUED

Year ended December 31, 2021

01-005
PAGE 53

5% REPORT BY BROKER-SECURITIES		70-70-002-8205742			01/01/21 THROUGH 12/31/21			
					VALUATION	1,688,691.07 THRESHOLD	84,434.55	
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
MUTUAL FUND TRADING BROKER								
FIDELITY 500 INDEX FD INST PREMIUM	SAL	01/26/21	1,646.087	220,114.82	.00	.00	170,730.57	49,384.25
FIDELITY 500 INDEX FD INST PREMIUM	SAL	07/21/21	90.129	13,526.63	.00	.00	9,348.09	4,178.54
FIDELITY 500 INDEX FD INST PREMIUM	SAL	09/27/21	64.269	9,966.14	.00	.00	6,665.92	3,300.22
FIDELITY 500 INDEX FD INST PREMIUM	SAL	12/02/21	53.641	8,417.94	.00	.00	5,563.59	2,854.35
FIDELITY 500 INDEX FD INST PREMIUM	SAL	12/30/21	957.486	159,162.90	.00	.00	99,309.53	59,853.37
FIDELITY SMALL CAP	SAL	01/26/21	68.763	1,882.03	.00	.00	1,271.72	610.31
FIDELITY SMALL CAP	SAL	09/27/21	33.467	955.16	.00	.00	618.95	336.21
FIDELITY SMALL CAP	SAL	12/02/21	3.561	97.26	.00	.00	65.86	31.40
FIDELITY SMALL CAP	SAL	12/30/21	1,057.640	29,190.86	.00	.00	19,560.17	9,630.69
FIDELITY MID CAP INDEX INSTL PREM	PUR	01/26/21	77.214	2,164.31	.00	.00	2,164.31	.00
FIDELITY MID CAP INDEX INSTL PREM	SAL	09/27/21	118.501	3,789.65	.00	.00	2,607.00	1,182.65
FIDELITY MID CAP INDEX INSTL PREM	SAL	12/02/21	17.970	558.14	.00	.00	395.34	162.80
FIDELITY MID CAP INDEX INSTL PREM	SAL	12/30/21	933.203	29,862.50	.00	.00	20,530.31	9,332.19
SEAFARER OVERSEAS GR AND INCOME INSTITUTIONAL SHARES	PUR	12/30/21	1,397.443	18,502.14	.00	.00	18,502.14	.00
ALPS SMITH SHORT DURATION BD INST	PUR	12/30/21	8,402.060	88,305.65	.00	.00	88,305.65	.00
HARDING LOEVNER INTL EQUITY INST	PUR	01/26/21	792.699	23,321.21	.00	.00	23,321.21	.00

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - CONTINUED

Year ended December 31, 2021

01-005
PAGE 54

5% REPORT BY BROKER-SECURITIES			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
				VALUATION		1,688,691.07 THRESHOLD	84,434.55	
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
HARDING LOEVNER INTL EQUITY INST	PUR	07/21/21	91.223	2,728.49	.00	.00	2,728.49	.00
HARDING LOEVNER INTL EQUITY INST	SAL	09/27/21	275.474	8,374.41	.00	.00	6,271.86	2,102.55
HARDING LOEVNER INTL EQUITY INST	PUR	10/27/21	137.319	4,225.32	.00	.00	4,225.32	.00
HARDING LOEVNER INTL EQUITY INST	SAL	12/02/21	67.635	2,003.34	.00	.00	1,552.70	450.64
HARDING LOEVNER INTL EQUITY INST	SAL	12/30/21	5,730.935	172,271.91	.00	.00	131,565.16	40,706.75
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	01/26/21	681.833	13,643.48	.00	.00	12,254.59	1,388.89
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	07/21/21	529.196	11,965.13	.00	.00	9,511.25	2,453.88
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	09/27/21	302.669	6,955.34	.00	.00	5,439.87	1,515.47
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	10/27/21	112.736	2,698.91	.00	.00	2,026.21	672.70
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	12/02/21	58.524	1,331.42	.00	.00	1,051.85	279.57
JPMORGAN EQUITY INCOME FUND 3128 CLASS I	SAL	12/30/21	6,277.331	149,839.89	.00	.00	112,822.55	37,017.34
MASSMUTUAL SHORT-DURATION BOND FUND - CLASS Y	SAL	12/30/21	12,851.300	126,456.79	.00	.00	127,642.37	-1,185.58
PEAR TREE POLARIS FGN VAL	PUR	12/30/21	803.349	13,456.10	.00	.00	13,456.10	.00
PGIM TOTAL RETURN BOND FUND CL R6	SAL	01/26/21	9,343.498	140,059.03	.00	.00	140,070.08	-11.05
PGIM TOTAL RETURN BOND FUND CL R6	PUR	07/21/21	664.063	9,874.61	.00	.00	9,874.61	.00
PGIM TOTAL RETURN BOND FUND CL R6	SAL	09/27/21	61.888	909.14	.00	.00	927.56	-18.42
PGIM TOTAL RETURN BOND FUND CL R6	PUR	10/27/21	994.327	14,427.68	.00	.00	14,427.68	.00

01-005
PAGE 55

5% REPORT BY BROKER-SECURITIES			70-70-002-8205742			01/01/21 THROUGH 12/31/21		
				VALUATION		1,688,691.07 THRESHOLD	84,434.55	
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS
MUTUAL FUND TRADING BROKER								
PGIM TOTAL RETURN BOND FUND CL R6	SAL	12/02/21	1,367.139	19,932.89	.00	.00	20,463.60	-530.71
PGIM TOTAL RETURN BOND FUND CL R6	SAL	12/30/21	22,933.374	331,387.25	.00	.00	343,271.09	-11,883.84
27 PURCHASES FOR	1,422,254.10	41 SALES FOR	2,306,337.40	BROKER AGGREGATE TOTAL		3,728,591.50	260,988.71	
COWEN & COMPANY								
ISHARES CORE S&P 500 ETF	PUR	12/31/21	984.000	471,096.69	39.36	.00	471,136.05	.00
ISHARES S&P 500 BARRA GROWTH INDEX FUND	PUR	12/31/21	578.000	48,719.56	23.12	.00	48,742.68	.00
ISHARES RUSSELL 1000 VALUE INDEX FUND	PUR	12/31/21	100.000	16,784.00	4.00	.00	16,788.00	.00
ISHARES CORE MSCI EAFE	PUR	12/31/21	1,088.000	81,480.32	43.52	.00	81,523.84	.00
ESG AWARE MSCI EM ETF	SAL	01/27/21	148.000	6,836.12	5.92	.15	4,770.64	2,059.41
ESG AWARE MSCI EM ETF	SAL	12/31/21	814.000	32,022.76	32.56	.16	26,878.44	5,111.60
ESG AWARE MSCI EAFE ETF	PUR	12/31/21	727.000	57,999.99	29.08	.00	58,029.07	.00
VANGUARD MID-CAP GROWTH INDE	PUR	12/31/21	99.000	25,224.40	3.96	.00	25,228.36	.00
VANGUARD EXTENDED MARKET ETF	PUR	12/31/21	566.000	103,506.51	22.64	.00	103,529.15	.00
7 PURCHASES FOR	804,811.47	2 SALES FOR	38,858.88	BROKER AGGREGATE TOTAL		843,670.35	7,171.01	

Qualitor, Inc. Master Union Employees' Pension Plan

SCHEDULE H, PART IV, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS - CONTINUED

Year ended December 31, 2021

01-005
PAGE 56

5% REPORT BY BROKER-NONSECURITIES					70-70-002-8205742				01/01/21 THROUGH 12/31/21	
					VALUATION	1,688,691.07	THRESHOLD	84,434.55		
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS		

NO ACTIVITY THIS PERIOD

01-005
PAGE 51

5% REPORT BY BROKER-SECURITIES					70-70-002-8205742				01/01/21 THROUGH 12/31/21	
					VALUATION	1,688,691.07	THRESHOLD	84,434.55		
ASSET DESCRIPTION	TRAN TYPE	SETTLE DATE	SHARES/ UNITS	PURCHASE/SALE COST/PROCEEDS	BROKER COMMISSION	OTHER EXPENSE	COST OF ASSET	NET GAIN/LOSS		
MUTUAL FUND TRADING BROKER										
INVESTCO OPPENHEIMER DEVELOPING MARKETS FUND - CLASS R6	PUR	07/21/21	95.319	5,150.06	.00	.00	5,150.06	.00		
INVESTCO OPPENHEIMER DEVELOPING MARKETS FUND - CLASS R6	SAL	12/30/21	1,143.581	52,982.11	.00	.00	45,116.89	7,865.22		
ARTISAN HIGH INCOME FUND	PUR	12/30/21	14,578.564	145,494.07	.00	.00	145,494.07	.00		
BAILLIE GIFFORD EMRG MKTS I	PUR	12/30/21	1,741.935	42,050.31	.00	.00	42,050.31	.00		
BAIRD AGGREGATE BOND FUND-IS	PUR	01/26/21	28,929.285	339,051.22	.00	.00	339,051.22	.00		
BAIRD AGGREGATE BOND FUND-IS	PUR	07/21/21	982.334	11,414.72	.00	.00	11,414.72	.00		
BAIRD AGGREGATE BOND FUND-IS	SAL	09/27/21	142.941	1,643.82	.00	.00	1,674.80	-30.98		
BAIRD AGGREGATE BOND FUND-IS	PUR	10/27/21	1,127.754	12,845.12	.00	.00	12,845.12	.00		
BAIRD AGGREGATE BOND FUND-IS	SAL	12/02/21	1,683.885	19,263.64	.00	.00	19,709.52	-445.88		
BAIRD AGGREGATE BOND FUND-IS	SAL	12/30/21	29,212.547	330,978.16	.00	.00	341,926.74	-10,948.58		
BARINGS ACTIVE SHORT DURATION BD Y	SAL	01/26/21	8,128.134	80,305.96	.00	.00	80,352.85	-46.89		
BARINGS ACTIVE SHORT DURATION BD Y	PUR	07/21/21	304.653	3,019.11	.00	.00	3,019.11	.00		
BARINGS ACTIVE SHORT DURATION BD Y	SAL	09/27/21	185.509	1,840.25	.00	.00	1,834.00	6.25		
BARINGS ACTIVE SHORT DURATION BD Y	PUR	10/27/21	362.186	3,582.02	.00	.00	3,582.02	.00		
BARINGS ACTIVE SHORT DURATION BD Y	SAL	12/02/21	602.195	5,907.53	.00	.00	5,953.55	-46.02		
BLACKROCK FDS II STRG OPP INSTL	PUR	12/30/21	6,545.763	66,439.49	.00	.00	66,439.49	.00		
BROWN ADVISORY SUSTAINABLE GROWTH FD INST	PUR	01/26/21	3,689.527	145,920.78	.00	.00	145,920.78	.00		

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

► **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 QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN	B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF QUALITOR, INC.	D Employer Identification Number (EIN) 38-3464466
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500 	

Part I Basic Information			
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2021</u>		
2	Assets:		
	a Market value	2a	1,729,379
	b Actuarial value	2b	1,729,379
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment.....	55	1,065,868
	b For terminated vested participants.....	49	794,415
	c For active participants	0	0
	d Total.....	104	1,860,283
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	5.63%
6	Target normal cost.....		
	a Present value of current plan year accruals	6a	0
	b Expected plan-related expenses	6b	110,000
	c Total (line 6a + line 6b)	6c	110,000

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

SIGN HERE	 Signature of actuary KATHLEEN E. MANNING, F.S.A. Type or print name of actuary MWM CONSULTING GROUP Firm name 55 E. JACKSON BLVD., SUITE 1000 CHICAGO IL 60604-4466 Address of the firm	<u>9/23/2022</u> Date 2003050 Most recent enrollment number 312-987-9097 Telephone number (including area code)
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(b) Prefunding balance

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

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

21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.36 %	3rd segment: 6.11 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 3
22 Weighted average retirement age			22 63
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 6c)	31a	110,000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	233,395	25,340	
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	135,340	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	47,000	47,000
36 Additional cash requirement (line 34 minus line 35)	36	88,340	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	132,446	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	44,106	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	44,106	
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

Attachment to Schedule SB, Line 19 - Discounted Employer Contributions
QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN

EIN/PN: 38-3464466 / 002

LY Valuation Date	1/1/2021	Quarterly Due Dates
Val Date	1/1/2022	04/15/2021
Prior Year Effective Rate	5.63%	07/15/2021
MRC w/out regard to CB	135,340	10/15/2021
Quarterly	30,452	01/15/2022
Apply Credit Balances to Residual	No	09/15/2022

Contributions Made			Quarterly Applied to					Discounted					Totals			
Cash / Credit Balance	Date Made	Amount	1	2	3	4	Residual	1	2	3	4	Residual	Total	Cash	Carryover	Prefunding
Cash	04/20/2021	45,500	30,452	15,048	-	-	-	29,939	14,804	-	-	-	44,743	44,743	-	-
Cash	07/19/2021	45,500	-	15,404	30,096	-	-	-	14,943	29,211	-	-	44,154	44,154	-	-
Prefunding	10/04/2021	48,987	-	-	356	30,452	18,179	-	-	342	29,217	17,441	47,000	-	-	47,000
Cash	10/20/2021	45,500	-	-	-	-	45,500	-	-	-	-	43,549	43,549	43,549	-	-
Cash	01/15/2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash	09/15/2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals		185,487											179,446	132,446	-	47,000

Attachment to Schedule SB, Line 22
Description of Weighted Average
Retirement Age

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN
EIN/PN: 38-3464466 / 002

The retirement age shown is based on an employee who fulfilled the minimum requirement for early eligibility and is calculated in accordance with the following formula which generally assumes employees terminate at the middle of the year.

$$\sum_{t=0}^{FRA-ERA} ({}_t p_{ERA}) * (q_r ERA + t) * (ERA + t + \frac{1}{2})$$

Note (1)

$$\sum_{t=0}^{FRA-ERA} ({}_t p_{ERA}) * (q_r ERA + t)$$

Note (1) the $\frac{1}{2}$ in the formula shown above is not used for $t = FRA-ERA$.

In the formula shown above ${}_t p_{ERA}$ is calculated using all of the decrements, and the $q_r ERA + t$ represents the sum of the applicable retirement decrements.

Also, ERA represents the earliest retirement age and FRA represents the age at which everyone is assumed to retire.

Attachment to Schedule SB, Part V

Summary of Plan Provisions

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN

EIN/PN: 38-3464466 / 002

For the Plan Year Ending December 31, 2021

Item	Provision		
Effective Date	May 14, 1999.		
Eligibility for Participation	Hourly union employees of International Brake Industries, Inc. represented by UAW Local 975.		
Vesting Service	An employee shall be credited with service for vesting purposes in accordance with the applicable Masco Tech plan for service prior to May 14, 1999. Thereafter, 1000 hours in a plan year equal one year of vesting service.		
Credited Service	An employee receives a full year of credited service for each plan year in which he is credited with 1,800 or more hours of service. Partial credit is given for less than 1,800 hours of service. Service credit is given prior to May 14, 1999 for service with Masco Tech. The facility was closed on May 20, 2011. No further service will be earned after that date.		
Normal Retirement Pension	Eligibility	Age 65.	
	Monthly Benefit	The monthly amount payable at normal retirement for each year of credited service is as follows:	
	For Retirement		Monthly Amount
	On or After	On or Before	
	05/14/1999	01/08/2002	\$11.00
	01/09/2002	01/08/2004	\$12.00
	01/09/2004	01/31/2006	\$13.00
	02/01/2006	01/08/2008	\$14.00
	01/09/2008	----	\$15.00
	Plus \$1/month for each year of service after 1/8/2011		
Less offset for benefit accrued under the Masco Tech plan.			

Attachment to Schedule SB, Part V **Summary of Plan Provisions**

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN

EIN/PN: 38-3464466 / 002

For the Plan Year Ending December 31, 2021

Item	Provision	
Early Retirement Pension	Eligibility	Age 55 and 5 years of service.
	Benefit	Accrued pension deferred to age 65, or immediate pension equal to accrued pension reduced 5/9ths of 1% for each of the first 60 months and by 5/18ths of 1% for each of the next 60 months by which the employee's actual retirement date precedes his normal retirement date.
Disability Retirement Pension	Eligibility	Total and permanent disability after 10 years of service.
	Benefit	Accrued pension payable immediately with no reduction for early commencement.
Deferred Vested Pension	Eligibility	5 years of vesting service.
	Benefit	Accrued pension deferred to age 65, or reduced pension at age 55. Reduction is the same as for early retirement.
Spouse's Benefit	Eligibility	Death after becoming eligible for a vested benefit. Benefit commences no earlier than earliest retirement date which could have been elected by the participant.
	Benefit	50% of the benefit which would have been payable to the employee had he retired with a 50% joint and survivor benefit on the later of the date of death or the date the employee would have first been eligible to receive his benefit.
Normal Form of Benefit	Single	Life annuity.
	Married	50% joint and survivor annuity.
Optional Form of Benefits	(1) Life annuity. (2) 50% joint and survivor annuity (3) 75% joint and survivor annuity (4) 100% joint and survivor annuity (5) 10 year certain and life annuity	
Contributions	Noncontributory	

Attachment to Schedule SB, Part V **Summary of Plan Provisions**

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN

EIN/PN: 38-3464466 / 002

For the Plan Year Ending December 31, 2021

Item	Provision	
Early Retirement Pension	Eligibility	Age 60 and 5 years of service.
	Benefit	Accrued pension deferred to age 65, or immediate pension equal to accrued pension reduced 6/10ths of 1% for each month by which the employee's actual retirement date precedes his normal retirement date.
Disability Retirement Pension	Eligibility	Total and permanent disability after 10 years of service.
	Benefit	Accrued pension payable immediately with no reduction for early commencement.
Deferred Vested Pension	Eligibility	5 years of vesting service.
	Benefit	Accrued pension deferred to age 65, or reduced pension at age 60. Reduction is the same as for early retirement.
Spouse's Benefit	Eligibility	Death after becoming eligible for a vested benefit. Benefit commences no earlier than earliest retirement date which could have been elected by the participant.
	Benefit	50% of the benefit which would have been payable to the employee had he retired with a 50% joint and survivor benefit on the later of the date of death or the date the employee would have first been eligible to receive his benefit.
Normal Form of Benefit	Single	Life annuity.
	Married	50% joint and survivor annuity.
Optional Form of Benefits	(1) Life annuity. (2) 50% joint and survivor annuity (3) 100% joint and survivor annuity (4) 10 year certain and life annuity	
Contributions	Noncontributory	

Qualitor, Inc. Master Union Employees' Pension Plan

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

December 31, 2021

Identity of Issuer, Borrower or Similar Party	Description of Investments	Cost	Current Value
Money market fund			
Fifth Third Banksafe Trust	Money Market	\$ 50,425	\$ 50,425
Mutual funds			
Blackrock FDS II Strong Opportunity Institutional Fund	Mutual Fund	66,439	66,439
Dodge & Cox Income Fund	Mutual Fund	176,611	176,863
Doubleline Total Return Bond Fund	Mutual Fund	176,611	176,442
Eaton Vance Floating Rate I Fund	Mutual Fund	52,983	52,983
Alps Smith Short Duration Bond Institutional Fund	Mutual Fund	88,306	88,390
Artisan High Income Fund	Mutual Fund	145,494	145,494
Baile Gifford Emerging Markets I Fund	Mutual Fund	42,050	42,555
Brown Capital Management International Small Cap Fund	Mutual Fund	13,456	13,573
Calvert Emerging Markets Equity Fund Class I	Mutual Fund	31,958	32,274
Seafarer Overseas Growth and Income Institutional Fund	Mutual Fund	18,502	18,488
Ishares Core S&P 500 ETF Fund	Mutual Fund	471,136	469,358
Ishares S&P 500 Barra Growth Index Fund	Mutual Fund	48,743	48,361
Ishares Russel 1000 Value Index Fund	Mutual Fund	16,788	16,793
Ishares Core MSCI EAFE Fund	Mutual Fund	81,524	81,208
ESG Aware MSCI EAFE ETF Fund	Mutual Fund	58,029	57,767
Pear Tree Polaris Foreign Value Fund	Mutual Fund	13,456	13,492
Vanguard Mid-cap Growth Index Fund	Mutual Fund	25,228	25,207
Vanguard Extended Market ETF Fund	Mutual Fund	103,529	103,499
Total mutual funds		<u>1,630,843</u>	<u>1,629,186</u>
Total investments		<u>\$ 1,681,268</u>	<u>\$ 1,679,611</u>

Attachment to Schedule SB, Line 32
Schedule of Amortization Bases

QUALITOR, INC. MASTER UNION EMPLOYEES' PENSION PLAN
EIN/PN: 38-3464466 / 002
For the Plan Year Ending December 31, 2021

Schedule of Amortization Payments of Funding Target Shortfall

Item	Unfunded Accrued Liability		Amortization Payment		Outstanding Balance on 1/1/2021
	Amount	Established	Remaining Periods	Payment on 1/1	
Funding Target Shortfall	\$ 510,149	1/1/19	13 years	\$ 47,167	\$ 459,225
Funding Target Shortfall	\$ (182,668)	1/1/20	14 years	\$ (17,150)	\$ (175,674)
Funding Target Shortfall	\$ (50,156)	1/1/21	15 years	<u>\$ (4,677)</u>	<u>\$ (50,156)</u>
Total				\$ 25,340	\$ 233,395