

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
---	---	---

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>ABRASIVE TECHNOLOGY, INC. RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>12/31/1972</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>12/31/1972</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>12/31/1972</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>ABRASIVE TECHNOLOGY, INC.</u> <u>8400 GREEN MEADOWS DRIVE</u> <u>P.O. BOX 545</u> <u>LEWIS CENTER, OH 43035</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>31-0802865</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>740-548-4100</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>327900</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>31-0802865</u>	2c Plan Sponsor's telephone number <u>740-548-4100</u>	2d Business code (see instructions) <u>327900</u>	
2b Employer Identification Number (EIN) <u>31-0802865</u>					
2c Plan Sponsor's telephone number <u>740-548-4100</u>					
2d Business code (see instructions) <u>327900</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.	08/29/2022	LOYAL M. PETERMAN, JR. TRUSTEE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	08/29/2022	LOYAL M. PETERMAN, JR. TRUSTEE
	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		5 209
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) 178
a(2) Total number of active participants at the end of the plan year		6a(2) 164
b Retired or separated participants receiving benefits.....		6b 0
c Other retired or separated participants entitled to future benefits		6c 36
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 200
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 1
f Total. Add lines 6d and 6e		6f 201
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g 200
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 8
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G		
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>1</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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 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 ABRASIVE TECHNOLOGY, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ABRASIVE TECHNOLOGY, INC.	D Employer Identification Number (EIN) 31-0802865

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

1 Coverage Information:

(a) Name of insurance carrier
NORTHWESTERN MUTUAL LIFE

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0509570	67091	07737	1	01/01/2021	12/31/2021

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier	6b	591
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶		
b	Balance at the end of the previous year	7b	
c	Additions: (1) Contributions deposited during the year	7c(1)	
	(2) Dividends and credits.....	7c(2)	
	(3) Interest credited during the year.....	7c(3)	
	(4) Transferred from separate account.....	7c(4)	
	(5) Other (specify below)	7c(5)	
	▶		
	(6) Total additions	7c(6)	
d	Total of balance and additions (add lines 7b and 7c(6))	7d	
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	(2) Administration charge made by carrier.....	7e(2)	
	(3) Transferred to separate account.....	7e(3)	
	(4) Other (specify below)	7e(4)	
	▶		
	(5) Total deductions	7e(5)	
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) 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 ABRASIVE TECHNOLOGY, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ABRASIVE TECHNOLOGY, INC.	D Employer Identification Number (EIN) 31-0802865	

Part I	Service Provider Information (see instructions)
---------------	--

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ 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
(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

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

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

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

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

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

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

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

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

R. MEEDER & ASSOCIATES

6125 MEMORIAL DRIVE
DUBLIN, OH 43017

(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?
51 52 63	FINANCIAL SERVICES	89235	Yes ☐ No ☒	Yes ☒ No ☐		Yes ☒ No ☐

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

MERRILL LYNCH

425 WALNUT STREET
CINCINNATI, OH 45202

13-5670485

(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?
26 28	FINANCIAL SERVICES	19005	Yes ☒ No ☐	Yes ☒ No ☐		Yes ☐ No ☒

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

BHM CPA GROUP

31-1413363

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	10500	Yes ☐ No ☒	Yes ☐ No ☒	0	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 01/01/2021 and ending 12/31/2021

A Name of plan <u>ABRASIVE TECHNOLOGY, INC. RETIREMENT PLAN</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">B Three-digit plan number (PN) ►</td> <td style="width:20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>	B Three-digit plan number (PN) ►	<u>001</u>		
B Three-digit plan number (PN) ►	<u>001</u>				
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ABRASIVE TECHNOLOGY, INC.</u>	D Employer Identification Number (EIN) <u>31-0802865</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)	219100	619550
(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)	999147	963599
(2) U.S. Government securities	1c(2)	0	
(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)	5678610	2443854
(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)	240801	203802
(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)	14844758	18687580
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	176398	184042

		(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	22158814 23102427
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	22158814 23102427

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	619550
	(B) Participants	2a(1)(B)	0
	(C) Others (including rollovers).....	2a(1)(C)	0
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	619550
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)	8512
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	8512
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	653473
	(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)	653473
(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)		1475425
c Other income.....	2c		7645
d Total income. Add all income amounts in column (b) and enter total.....	2d		2764605
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1701660	
(2) To insurance carriers for the provision of benefits.....	2e(2)	591	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1702251
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)	118741	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		118741
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1820992
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		943613
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: BHM CPA GROUP, INC.

(2) EIN: 31-1413363

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		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

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 ABRASIVE TECHNOLOGY, INC. RETIREMENT PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 ABRASIVE TECHNOLOGY, INC.	D Employer Identification Number (EIN) 31-0802865

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): 31-6136560		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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 _____

**ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN**

FINANCIAL STATEMENTS

* * * * *

December 31, 2021 and 2020

CONTENTS

Independent Auditor's Report	1
Financial Statements:	
Statements of Net Assets Available for Benefits	4
Statements of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6
Supplementary Schedules:	
Schedule of Assets (Held at Year End)	13



bhm cpa group, inc.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Abrasive Technology Inc.
Employees' Retirement Plan
Lewis Center, Ohio

Opinion

We have audited the financial statements of Abrasive Technology, Inc. Employees' Retirement Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements 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 ended December 31, 2021, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of Abrasive Technology, Inc. Employees' Retirement Plan as of December 31, 2021, and the changes in its net assets available for benefits for the years ended December 31, 2021 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

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 Abrasive Technology, Inc. Employees' Retirement 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 Financial Statements

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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Abrasive Technology, Inc. Employees' Retirement 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 Abrasive Technology, Inc. Employees' Retirement Plan's ability to continue as a going concern for a reasonable period of time.

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

Other Matter—Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules 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 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 has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

To the Board of Trustees
Abrasive Technology, Inc.
Employees' Retirement Plan
Page 3

Other Matter—Supplemental Schedules Required by ERISA

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 information in the accompanying schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Circleville, Ohio
August 31, 2022

BHM CPA Group, Inc.

ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN
STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS (MODIFIED CASH BASIS)
December 31, 2021 and 2020

	2021			2020		
	General	Specific		General	Specific	
	Account Fund	Account Fund	Total	Account Fund	Account Fund	Total
ASSETS						
Investments:						
Money market funds	\$ 963,599	\$ -	\$ 963,599	\$ 201,804	\$ 797,343	\$ 999,147
Common and preferred stocks	2,443,854	-	2,443,854	2,333,592	3,345,018	5,678,610
Registered investment companies	18,686,576	1,004	18,687,580	13,695,936	1,148,822	14,844,758
Total investments	<u>22,094,029</u>	<u>1,004</u>	<u>22,095,033</u>	<u>16,231,332</u>	<u>5,291,183</u>	<u>21,522,515</u>
Receivables:						
Employer's contribution	605,050	14,500	619,550	215,309	3,791	219,100
Notes receivable from participants	203,802	-	203,802	240,801	-	240,801
Total receivables	<u>808,852</u>	<u>14,500</u>	<u>823,352</u>	<u>456,110</u>	<u>3,791</u>	<u>459,901</u>
Cash surrender value of participant life insurance	<u>-</u>	<u>184,042</u>	<u>184,042</u>	<u>-</u>	<u>176,398</u>	<u>176,398</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u><u>\$ 22,902,881</u></u>	 <u><u>\$ 199,546</u></u>	 <u><u>\$ 23,102,427</u></u>	 <u><u>\$ 16,687,442</u></u>	 <u><u>\$ 5,471,372</u></u>	 <u><u>\$ 22,158,814</u></u>

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

ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN
STATEMENTS OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS (MODIFIED CASH BASIS)
December 31, 2021 and 2020

	2021			2020		
	General Account Fund	Specific Account Fund	Total	General Account Fund	Specific Account Fund	Total
ADDITIONS						
Investment income:						
Net appreciation in fair value of investments	\$ 1,407,128	\$ 68,297	\$ 1,475,425	\$ 932,625	\$ 92,384	\$ 1,025,009
Interest and dividends	575,109	78,364	653,473	317,501	80,245	397,746
TOTAL INVESTMENT INCOME	<u>1,982,237</u>	<u>146,661</u>	<u>2,128,898</u>	<u>1,250,126</u>	<u>172,629</u>	<u>1,422,755</u>
Contributions - plan sponsor	605,050	14,500	619,550	215,309	3,791	219,100
Interest - participant loans	8,512	-	8,512	13,922	-	13,922
Increase in cash surrender value of participants' life insurance	-	7,645	7,645	-	7,405	7,405
Inter-fund transfers	5,157,766	(5,157,766)	-	(1,010)	1,010	-
TOTAL ADDITIONS	<u>7,753,565</u>	<u>(4,988,960)</u>	<u>2,764,605</u>	<u>1,478,347</u>	<u>184,835</u>	<u>1,663,182</u>
DEDUCTIONS						
Benefits paid to participants	1,438,390	263,270	1,701,660	678,442	-	678,442
Administrative and other expenses	99,736	19,005	118,741	86,077	14,413	100,490
Insurance premiums on participant life insurance	-	591	591	-	591	591
TOTAL DEDUCTIONS	<u>1,538,126</u>	<u>282,866</u>	<u>1,820,992</u>	<u>764,519</u>	<u>15,004</u>	<u>779,523</u>
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	<u>6,215,439</u>	<u>(5,271,826)</u>	<u>943,613</u>	<u>713,828</u>	<u>169,831</u>	<u>883,659</u>
NET ASSETS AVAILABLE FOR BENEFITS						
Beginning of year	<u>16,687,442</u>	<u>5,471,372</u>	<u>22,158,814</u>	<u>15,973,614</u>	<u>5,301,541</u>	<u>21,275,155</u>
End of year	<u>\$ 22,902,881</u>	<u>\$ 199,546</u>	<u>\$ 23,102,427</u>	<u>\$ 16,687,442</u>	<u>\$ 5,471,372</u>	<u>\$ 22,158,814</u>

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

ABRASIVE TECHNOLOGY, INC. EMPLOYEES' RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2021 and 2020

DESCRIPTION OF PLAN

The following brief description of the Abrasive Technology, Inc. Employees' Retirement Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution retirement plan covering all eligible employees of Abrasive Technology, Inc. ("Plan Sponsor"), Abrasive Technology France, LLC, Abrasive Technology Mexico II, LLC, Abrasive Technology Mexico, LLC, Abrasive Technology Aerospace, Inc. and Manufacturing with Heart, Inc. (the "Company"). The Plan is funded by discretionary Company contributions, which are subject to the limitations of the Internal Revenue Code. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

An employee shall be eligible to participate and are automatically enrolled in the Plan on the date of hire or attainment of age 20½.

Contributions

Employee contributions are not permitted. The employer may make discretionary profit sharing contributions to the Plan. The profit sharing contribution is based on a percentage of the participant's gross earnings. Employer contributions are 100% vested after 6 years of service in accordance with the following schedule: 0 year – 0%, 1 year – 10%, 2 years – 20%, 3 years – 40%, 4 years – 60%, 5 years – 80%, and 6 years – 100%.

Investment Options

A participant is permitted to control the assets in their own accounts and to determine the investments for all or part of this interest in their accounts. A participant shall exercise this investment right by submitting written investment instructions to the Trustee on a form approved by the Trustee. If this right is not exercised, all contributions credited to a participant's accounts will be invested by the Trustee in the Target Date Retirement Portfolios 1 through 5 (the default investments).

A participant may direct (if he/she is insurable) that a portion of his/her interest in the trust fund be used to purchase and pay premiums for insurance on his/her life, with the proceeds to be paid to his/her spouse or to beneficiaries selected by him/her if he/she has no spouse. There are some limitations upon the amounts of premiums that may be so paid.

Investment options available in the Plan consist of the following portfolios:

Meeder Balanced Portfolio	Meeder Money Market Portfolio
Meeder Dividend & Growth Portfolio	Meeder Growth Portfolio
Meeder Aggressive Growth Portfolio	Cardiovascular Systems, Inc.
American Euro Pacific Growth	Metropolitan West Bond
Vanguard 500 Index - Admiral Class	Vanguard Target Retirement 2020
Vanguard Target Retirement 2025	Vanguard Target Retirement 2030
Vanguard Target Retirement 2035	Vanguard Target Retirement 2040
Vanguard Target Retirement 2045	Vanguard Target Retirement 2050
Vanguard Target Retirement 2055	Vanguard Target Retirement 2060
Vanguard Target Retirement Income	Metlife Stable Port

The Plan Sponsor continually monitors the investment options and may make changes from time to time in an effort to provide the best return for the participants.

**ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN**

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

DESCRIPTION OF PLAN - Continued

Account Types

General Account Fund

The General Account Fund is the portion of plan assets that are allocated to all the employees. The employees can direct their retirement funds to any of the investment options listed above.

Specific Account Fund

The Specific Account Fund is the portion of plan assets that are allocated to the owner. These funds are self-directed at his own discretion into any investment option of his choosing.

Payment of Benefits

The form of payment under the Plan may be a lump sum distribution or periodic installment payments over a period not exceeding the normal life expectancy of the participant and their designated beneficiary at the time of commencement of payment. A participant's account shall be payable to him or her, or in the event of death to a beneficiary, upon the earlier of disability, termination of employment, or retirement date. Retirement date is upon attainment of age 59 ½.

Administrative Expenses

The Plan's administrative expenses are paid by the Plan or Abrasive Technology, Inc., as provided in the plan document. The expenses paid by the Plan are allocated to the Plan participants' accounts based on participant earnings, account balances, or specific transactions, as defined.

Notes Receivable from Participants

Participants may borrow from their fund accounts up to a maximum of \$50,000 or 50% of their vested account balance for a maximum of five years unless for a primary residence, for which the maximum is 15 years. The loans are secured by the balance in the participant's account and bear interest at local prevailing rates as determined by the Plan administrator. Delinquent loans are classified as distributions.

Forfeited Accounts

Forfeitures represent the non-vested portion of employer contributions to accounts of former participants. The balance in the account at December 31, 2021 and 2020 was \$56,223 and \$70,047, respectively. These accounts are non-participant directed, and will be reallocated to participants based on their percentage of contribution to the Plan. The amounts reallocated for the years ended December 31, 2021 and 2020, were \$30,258 and \$40,504, respectively.

Plan Amendments or Terminations

The Plan Sponsor reserve the right at any time to amend or terminate the Plan, provided that no such amendment or termination shall have the effect of giving the Plan Sponsor any right, or of reducing the rights of any participant, in the funds then held by the Trustee. No amendment to the Plan shall have the effect of eliminating or reducing a retirement benefit, or eliminating an optional form of benefit with respect to benefits attributable to service before the amendment.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Plan are prepared on the modified cash basis of accounting, which differs from accounting principles generally accepted in the United States of America. Consequently, certain revenues (primarily interest and dividends) and the related assets are recognized when received rather than when earned and certain expenses (primarily administrative expenses) are recorded when paid rather than when the obligation is incurred.

**ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN**

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Following are the significant accounting policies adopted by the Plan and used in the preparation of these financial statements:

Investment Valuation and Income Recognition

Investments are recorded at fair value based upon quoted market prices at year end. Transactions are recorded on a trade-date basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year. Cost of investments is determined using the average cost basis and is used when determining realized gains and losses upon disposition.

Contributions

Contributions are recorded as earned on the accrual basis when discretionary contributions are allocated by the Plan Sponsor.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires the Plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on the Plan administrator's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

Risks and Uncertainties

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

REPORTABLE TRANSACTIONS

The Plan's assets are participant-directed, and thus, the schedule of reportable transactions is not required.

PARTY-IN-INTEREST TRANSACTIONS

Meeder Asset Management, Inc., Huntington National Bank, and Merrill Lynch provide trustee, investment and record-keeping services to the Plan. BHM CPA Group, Inc. serves as the Plan's auditor. As a result, transactions with these parties qualify as party-in-interest transactions.

Certain administrative functions are performed by officers or employees of the Plan Sponsor. No such officer or employee received compensation from the Plan. Certain administrative expenses of the Plan are paid directly by the Plan Sponsor and are not charged to the Plan.

**ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN**

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

No reconciliation was necessary for 2021 and 2020.

INCOME TAX STATUS

The Internal Revenue Service (IRS) has determined the Plan meets the requirements of Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the Plan is exempt from federal income tax.

The Plan obtained its latest determination letter on July 14, 2017, in which the IRS stated that the Plan, as then designed, was in compliance with the applicable requirements of the Code including all amendments through December 31, 2016. Based on this, the Plan Administrator believes that the Plan is in compliance with the applicable requirements of the Code, is qualified and the related trust is tax-exempt as of the financial statements date.

The modified cash basis of accounting requires plan management to evaluate the 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. Plan administration is not aware of any tax positions taken by the Plan that it considers to be uncertain. Tax returns for the years ended 2018, 2019 and 2020 are open and subject to examination by the IRS.

FAIR VALUE MEASUREMENTS

The Plan complies with Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, to account for and report fair value. ASC 820 provides a single definition of fair value, a framework for measuring fair value and expanded disclosures concerning fair value. It also defines fair value as the price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

Fair value of certain assets and liabilities are determined based on the fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

The standard describes three levels within its hierarchy that may be used to measure fair value which are:

Level 1

Values are based on unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2

Values are based on quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

**ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN**

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

FAIR VALUE MEASUREMENTS - Continued

Level 3

Values are generated from unobservable inputs that are supported by little or no market activity and that are a significant component of the fair value of the assets or liabilities. These unobservable inputs would reflect management's estimates of assumptions that market participants would use in pricing related assets or liabilities. Valuation techniques might include the use of pricing models, discounted cash flow models or similar techniques.

A financial asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the classification of fair value assets and liabilities within the fair value hierarchy levels.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2021 and 2020:

Fair Value Measurements at Reporting Date December 31, 2021				
Description	Quoted prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)	Total
Money market accounts	\$ 963,599	\$ -	\$ -	\$ 963,599
Common and preferred stock	2,443,854	-	-	2,443,854
Registered investment companies	18,687,580	-	-	18,687,580
	<u>\$ 22,095,033</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,095,033</u>
Fair Value Measurements at Reporting Date December 31, 2020				
Money market accounts	\$ 999,147	\$ -	\$ -	\$ 999,147
Common and preferred stock	5,678,610	-	-	5,678,610
Registered investment companies	14,844,758	-	-	14,844,758
	<u>\$ 21,522,515</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,522,515</u>

The fair value of money market, common and preferred stock are publicly traded and are valued at their listed trading price at year end. As a result, they are considered Level 1. Registered Investment Companies are mutual funds 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 SEC. 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.

U.S. Government Securities are valued using pricing models maximizing the use of observable inputs for similar securities and as a result are considered Level 2.

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

**ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN**

NOTES TO FINANCIAL STATEMENTS - Continued

December 31, 2021 and 2020

SUBSEQUENT EVENTS

Subsequent events were evaluated through August 31, 2022, which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN
EIN 31-0802865 Plan 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2021

(a)	(b) Borrower, Lessor,	Identity of Issue, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Par or	(d) Cost	(e) Current Value
			Maturity Value		
	<u>CASH IN TRANSIT</u>		3,168	3,168	3,168
	<u>MONEY MARKET AND DEPOSIT ACCOUNTS</u>				
		FEDERATED GOV OBLIGATIONS FND	959,757 Shares	959,557	960,194
		BLF CASH RESERVE	215 Shares	237	237
		TOTAL CASH IN TRANSIT, MONEY MARKET AND DEPOSIT ACCOUNTS		\$ 962,962	\$ 963,599
	<u>COMMON AND PREFERRED STOCKS</u>				
		ADVANCE AUTO PARTS INC	77 Shares	12,180	18,471
		ALASKA AIR GROUP INC	238 Shares	12,396	12,400
		ALLEGION PUB LTD CO ORD SHS	106 Shares	12,158	14,039
		ALLIANT ENERGY CORP	241 Shares	12,167	14,814
		ALLSTATE CORP	126 Shares	12,562	14,824
		AMERICAN AIRLIS GROUP INC	812 Shares	12,398	14,584
		AMERICAN WTR WKS CO INC NEW	72 Shares	8,984	13,598
		AMGEN INC	87 Shares	17,523	19,572
		APACHE CORP	832 Shares	12,364	22,372
		ASSURANT INC	89 Shares	9,922	13,872
		AT&T INC	284 Shares	8,678	6,986
		ATMOS ENERGY CORP	127 Shares	11,976	13,306
		AVERY DENNISON CORP	77 Shares	8,494	16,676
		BANK AMER CORP	689 Shares	20,394	30,654
		BANK NEW YORK MELLON CORP	216 Units	10,571	12,545
		BATH & BODY WORKS INC	305 Shares	9,970	21,286
		BORGWARNER INC	321 Shares	12,697	14,467
		BRISTOL MYERS SQUIBB CO	192 Shares	12,197	11,971
		C H ROBINSON WORLDWIDE INC COM NEW	131 Shares	11,909	14,100
		CARDIOVASCULAR SYS INC DEL	6,061 Shares	81,345	113,816
		CARDIOVASCULAR SYS INC DEL-CERTIFICATE	6,807 Shares	101,284	127,826
		CBOE GLOBAL MARKETS INC	129 Shares	12,058	16,822
		CF INDS HLDGS INC	320 Shares	13,762	22,650
		CENTURYLINK INC	1,265 Shares	12,441	15,876
		CENTERPOINT ENERGY INC	579 Shares	12,401	16,160
		CARTER INC	75 Shares	7,427	7,592
		CISCO SYS INC	326 Shares	13,964	20,659
		CITIZENS FINL GROUP INC	321 Shares	12,198	15,167
		COMERICA INC	221 Shares	12,286	19,227
		CONTURA ENERGY INC	763 Shares	13,186	14,497
		CONOCOPHILLIPS	551 Shares	25,375	39,771
		CUMMINS INC	42 Shares	9,793	9,162
		DENTSPLY SIRONA INC	229 Shares	12,266	12,776
		DEVON ENERGY CORP NEW	760 Shares	15,196	33,478
		DIAMONDBACK ENERGY INC	249 Shares	12,452	26,855
		DXC TECHNOLOGY CO	478 Shares	10,973	15,387
		EVERGY INC	226 Shares	12,187	15,506
		EVEREST RE GROUP LTD	53 Shares	12,105	14,518
		F5 NETWORKS INC	69 Shares	9,534	16,885
		FEDERAL RLTY INVT TR SH BEN INT NEW	146 Shares	12,246	19,903
		FLOWSERVE CORP	349 Shares	12,831	10,679

See Auditors' Report

ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN
EIN 31-0802865 Plan 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2021

(a)	(b) Borrower, Lessor,	Identity of Issue, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost	(e) Current Value
COMMON AND PREFERRED STOCKS - Continued					
			141 Shares	8,140	15,073
		FORTUNE BRANDS HOME & SEC INC			
		FRANKLIN RES INC	504 Shares	12,333	16,879
		GAP INC DEL	623 Shares	10,994	10,996
		GENERAL MTRS CO	319 Shares	12,562	18,703
		GLOBE LIFE INC	129 Shares	11,926	12,090
		HANESBRANDS INC	856 Shares	10,562	14,312
		HASBRO INC	132 Shares	12,137	13,435
		HAWKINS INC	391 Shares	10,384	15,425
		HENRY JACK & ASSOC INC	77 Shares	12,150	12,858
		HOLLYFRONTIER CORP	484 Shares	15,819	15,866
		HOME DEPOT INC	17 Shares	4,416	7,055
		HONEYWELL INTL INC	113 Shares	17,137	23,562
		HOST HOTELS & RESORTS INC	868 Shares	12,332	15,095
		HOWMET AEROSPACE INC	452 Shares	12,285	14,387
		HP INC	311 Shares	6,772	11,715
		HUNTINGTON BANCSHARES INC	980 Shares	12,300	15,112
		HUNTINGTON INGALLS INDS INC	122 Shares	23,772	22,782
		INTEL CORP	372 Shares	18,076	19,158
		INTERNATIONAL FLAVORS&FRAGRANC	113 Shares	11,963	17,023
		INTERPUBLIC GROUP COS INC	525 Shares	10,892	19,661
		INVESCO LTD	695 Shares	11,620	15,999
		IPG PHOTONICS CORP	54 Shares	8,928	9,296
		IRON MTN INC NEW	426 Shares	12,413	22,293
		JPMORGAN CHASE & CO	152 Shares	17,105	24,069
		JOHNSON & JOHNSON	119 Shares	17,016	20,357
		JUNIPER NETWORKS INC	545 Shares	13,907	19,462
		KIMCO RLTY CORP	853 Shares	13,046	21,026
		LAMB WESTON HLDGS INC	163 Shares	12,319	10,331
		LEGGETT & PLATT INC	279 Shares	11,818	11,484
		LINCOLN NATL CORP IND	250 Shares	12,255	17,065
		LKQ CORP	355 Shares	12,393	21,311
		LOEWS CORP	274 Shares	12,206	15,826
		LYONDELLBASELL INDUSTRIES N V SHS - A -	94 Shares	9,140	8,670
		MARATHON OIL CORP	1,802 Shares	16,109	29,589
		MCDONALDS CORP	88 Shares	15,910	23,590
		MEDTRONIC PLC	118 Shares	11,669	12,207
		MERCK & CO INC	239 Shares	16,327	18,317
		MICROSOFT CORP	113 Shares	16,570	38,004
		MOHAWK INDS INC	85 Shares	9,621	15,485
		MOLSON COORS BREWING CO CL B	270 Shares	12,280	12,515
		MORGAN STANLEY COM NEW	166 Shares	10,271	16,295
		MOSAIC CO NEW	520 Shares	12,310	20,431
		NATIONAL OILWELL VARCO INC	881 Shares	15,844	11,938
		NEWELL BRANDS INC	589 Shares	11,280	12,864
		NEWS CORP NEW CL A	679 Shares	12,398	15,148
		NEWS CORP NEW CL B	694 Shares	9,451	15,615

See Auditors' Report

ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN
EIN 31-0802865 Plan 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2021

(a)	(b) Borrower, Lessor,	Identity of Issue, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost	(e) Current Value
<u>COMMON AND PREFERRED STOCKS - Continued</u>					
	NIELSEN HLDGS PLC SHS EUR		604 Shares	12,299	12,388
	NISOURCE INC		542 Shares	12,889	14,965
	NORTONLIFELOCK INC		596 Shares	12,370	15,484
	NORWEGIAN CRUISE LINE HLDGS LT		513 Shares	12,309	10,640
	NRG ENERGY INC COM NEW		324 Shares	12,284	13,958
	OLD REP INTL CORP		480 Shares	9,980	11,798
	ONEOK INC NEW		144 Shares	8,864	8,461
	ORGANON & CO COMMON STOCK		25 Shares	826	761
	PACKAGING CORP AMER		87 Shares	8,349	11,845
	PENTAIR PLC		231 Shares	9,202	16,870
	PEOPLES UNITED FINANCIAL INC		961 Shares	11,447	17,125
	PEPSICO INC		100 Shares	12,573	17,371
	PFIZER INC PFE		413 Shares	14,738	24,742
	PERRIGO CO PLC		275 Shares	12,331	10,698
	PINNACLE WEST CAP CORP		154 Shares	13,141	10,871
	PRUDENTIAL FINL INC		94 Shares	9,134	10,175
	PUBLIC SVC ENTERPRISE GROUP		236 Shares	12,221	15,748
	PULTE GROUP INC		283 Shares	9,552	16,176
	PVH CORP		125 Shares	11,932	13,331
	QUANTA SVCS INC		165 Shares	6,795	18,919
	RALPH LAUREN CORP CL A		120 Shares	12,203	14,263
	REGENCY CTRS CORP		274 Shares	14,728	20,646
	RELIANCE STEEL & ALUMINUM CO		106 Shares	12,624	17,195
	ROBERT HALF INTL INC		195 Shares	11,282	21,746
	SCHEIN HENRY INC		181 Shares	12,094	14,033
	SEALED AIR CORP NEW		271 Shares	12,239	18,284
	SL GREEN RLTY CORP		198 Shares	12,231	14,627
	SMITH A O		215 Shares	10,454	18,458
	SNAP ON INC		70 Shares	11,369	15,077
	TARGET CORP		84 Shares	10,200	19,441
	TAPESTRY INC		401 Shares	9,751	16,281
	TECHNIPFMC PLC		1,248 Shares	9,514	7,388
	TECHNIP ENERGIES N V SPONSORED ADR		251 Shares	2,804	3,640
	TELEDYNE TECHNOLOGIES INC		15 Shares	2,537	6,553
	TEXTRON INC		253 Shares	11,228	19,532
	TIMKEN CO		202 Shares	12,780	13,997
	UDR INC		332 Shares	12,371	19,917
	UNDER ARMOUR INC CL A		707 Shares	12,313	14,981
	UNDER ARMOUR INC CL C		814 Shares	12,339	14,685
	UNUM GROUP		527 Shares	12,835	12,948
	UNITED CONTL HLDGS INC		293 Shares	12,304	12,828
	UNIVERSAL HLTH SVCS INC CL B		88 Shares	11,869	11,410
	VALERO ENERGY CORP NEW		160 Shares	12,419	12,018
	VERIZON COMMUNICATIONS INC		197 Shares	11,014	10,236
	VIATRIS INC		50 Shares	761	677
	VICTORIAS SECRET AND CO COMMON STOCK		99 Shares	2,268	5,498
	VONTIER CORPORATION		374 Shares	12,309	11,493
	VORNADO RLTY TR SH BEN INT		335 Shares	12,385	14,023
	W R BERKLEY CORPORATION		187 Shares	12,164	15,407

See Auditors' Report

ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN
EIN 31-0802865 Plan 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2021

		(c) Description of Investment Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost	(e) Current Value
(a)	(b) Borrower, Lessor,	Identity of Issue, or Similar Party		
<u>COMMON AND PREFERRED STOCKS - Continued</u>				
	WALMART INC	137 Shares	14,052	19,823
	WESTROCK CO	289 Shares	12,256	12,820
	WESTERN UN CO	565 Shares	12,321	10,080
	WHIRLPOOL CORP	66 Shares	9,020	15,488
	WYNN RESORTS LTD	113 Shares	12,160	9,610
	XEROX CORP COM NEW	535 Shares	11,140	12,112
	ZIONS BANCORPORATION	288 Shares	12,232	18,190
	TOTAL COMMON AND PREFERRED STOCKS		\$ 1,849,814	\$ 2,443,854
<u>REGISTERED INVESTMENT COMPANIES</u>				
	AMERICAN FDS EUROPACIFIC GR FD	8,567 Units	524,109	554,518
	ISHARES SHORT-TERM CORPORATE BOND ETF	4,756 Units	258,018	256,253
	ISHARES TR 3 7 YR TREAS BD	5,085 Units	654,745	654,287
	ISHARES TR MBS ETF	1,408 Units	151,678	151,261
	ISHARES TR CORE MSCI EAFE	6,405 Units	484,231	478,069
	ISHARES INC CORE MSCI EMKT	5,494 Units	350,615	328,871
	ISHARES TR CORE US AGGBD ET	2,033 Units	232,403	231,925
	ISHARES TR EAFE SML CP ETF	3,963 Units	268,736	289,656
	ISHARES TR MSCI EAFE ETF	3,953 Units	276,278	311,022
	ISHARES TR RUS 1000 GRW ETF	2,061 Units	600,000	629,821
	ISHARES TR RUS 1000 VAL ETF	8,942 Units	1,474,639	1,501,630
	ISHARES TR RUS 2000 GRW ETF	395 Units	120,637	115,755
	ISHARES TR RUS 2000 VAL ETF	1,384 Units	231,690	229,813
	ISHARES TR RUS MD CP GR ETF	239 Units	28,283	27,538
	ISHARES TR RUS MDCP VAL ETF	233 Units	27,916	28,515
	LAZARD GL TOT RET & INC.	50 Units	(18,252)	1,004
	METLIFE GAC SERIES STABLE FD	31,843 Units	5,830,941	5,918,293
	METROPOLITAN WEST FDS TTL RET CL I	7,382 Units	84,510	80,542
	SELECT SECTOR SPDR TR ENERGY	1,478 Units	86,552	82,029
	SELECT SECTOR SPDR TR SBI INT-FINL	42 Units	1,628	1,640
	SELECT SECTOR SPDR TR SBI HEALTHCARE	1,313 Units	172,740	184,989
	SELECT SECTOR SPDR TR TECHNOLOGY	1,059 Units	168,180	184,128
	VANGUARD INDEX FDS TOTAL STK MKT	2,052 Units	309,185	495,435
	VANGUARD BD INDEX FD INC INTERMED TERM	2,472 Units	218,955	216,597
	VANGUARD BD INDEX FD INC SHORT TRM BOND	6,124 Units	501,955	495,003
	VANGUARD 500 INDEX FD ADM	2,568 Units	917,705	1,129,443
	VANGUARD INDEX FDS S&P 500 ETF SHS	4,094 Units	907,500	1,787,318
	VANGUARD SCOTTSDALE FDS MORTG-BACK SEC	3,278 Units	173,845	173,210
	VANGUARD TARGET RET 2020 FUND	607 Units	19,092	18,816
	VANGUARD TARGET RET 2025 FUND	26,044 Units	468,656	529,731
	VANGUARD TARGET RET 2030 FUND	4,125 Units	145,667	158,473
	VANGUARD TARGET RET 2035 FUND	20,119 Units	416,107	479,639
	VANGUARD TARGET RET 2040 FUND	5,643 Units	218,021	237,155
	VANGUARD TARGET RET 2045 FUND	8,823 Units	210,198	250,401
	VANGUARD TARGET RET 2050 FUND	1,514 Units	73,107	83,596
	VANGUARD TARGET RET 2055 FUND	2,526 Units	113,884	131,892
	VANGUARD TARGET RET 2060 FUND	1,664 Units	77,734	89,250
	VANGUARD TARGET RET INCOME FUND	11,761 Units	178,498	170,062
	TOTAL REGISTERED INVESTMENT COMPANIES		\$ 16,960,386	\$ 18,687,580
<u>LIMITED PARTNERSHIPS</u>				
		Shares	-	-
<u>PARTICIPANT LOANS</u>				
		3.13% - 6.55%	-	203,802
	TOTAL INVESTMENTS		\$ 19,773,162	\$ 22,298,835

See Auditors' Report

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
---	---	--

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.)
B This return/report is:	☒ a single-employer plan;
	☐ the first return/report;
	☐ an amended return/report;
C If the plan is a collectively-bargained plan, check here	☐
D Check box if filing under:	☒ Form 5558;
	☐ automatic extension;
	☐ 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 Abrasive Technology, Inc. Retirement Plan	<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;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 12/31/1972</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 31-0802865</td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number (740) 548-4100</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 327900</td> </tr> </table>	1b Three-digit plan number (PN) ►	001	1c Effective date of plan 12/31/1972		2b Employer Identification Number (EIN) 31-0802865		2c Plan Sponsor's telephone number (740) 548-4100		2d Business code (see instructions) 327900	
1b Three-digit plan number (PN) ►	001										
1c Effective date of plan 12/31/1972											
2b Employer Identification Number (EIN) 31-0802865											
2c Plan Sponsor's telephone number (740) 548-4100											
2d Business code (see instructions) 327900											
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) Abrasive Technology, Inc. 8400 Green Meadows Drive P.O. Box 545 US Lewis Center OH 43035											

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		8/29/22	LOYAL M. PETERMAN, JR., TRUSTEE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		8/29/22	LOYAL M. PETERMAN, JR., TRUSTEE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ 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 and 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	5 209
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) 178
a(2) Total number of active participants at the end of the plan year	6a(2) 164
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits	6c 36
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 200
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 1
f Total. Add lines 6d and 6e	6f 201
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 200
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 8
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G	
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)	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	(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	b General 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	(1) ☒ H (Financial Information) (2) ☐ I (Financial Information - Small Plan) (3) ☒ 1 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 _____

ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN
EIN 31-0802865 Plan 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2021

(a)	(b) Borrower, Lessor,	Identity of Issue, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost	(e) Current Value
	<u>CASH IN TRANSIT</u>		3,168	3,168	3,168
	<u>MONEY MARKET AND DEPOSIT ACCOUNTS</u>				
		FEDERATED GOV OBLIGATIONS FND	959,757 Shares	959,557	960,194
		BLF CASH RESERVE	215 Shares	237	237
		TOTAL CASH IN TRANSIT, MONEY MARKET AND DEPOSIT ACCOUNTS		\$ 962,962	\$ 963,599
	<u>COMMON AND PREFERRED STOCKS</u>				
		ADVANCE AUTO PARTS INC	77 Shares	12,180	18,471
		ALASKA AIR GROUP INC	238 Shares	12,396	12,400
		ALLEGION PUB LTD CO ORD SHS	106 Shares	12,158	14,039
		ALLIANT ENERGY CORP	241 Shares	12,167	14,814
		ALLSTATE CORP	126 Shares	12,562	14,824
		AMERICAN AIRLS GROUP INC	812 Shares	12,398	14,584
		AMERICAN WTR WKS CO INC NEW	72 Shares	8,984	13,598
		AMGEN INC	87 Shares	17,523	19,572
		APACHE CORP	832 Shares	12,364	22,372
		ASSURANT INC	89 Shares	9,922	13,872
		AT&T INC	284 Shares	8,678	6,986
		ATMOS ENERGY CORP	127 Shares	11,976	13,306
		AVERY DENNISON CORP	77 Shares	8,494	16,676
		BANK AMER CORP	689 Shares	20,394	30,654
		BANK NEW YORK MELLON CORP	216 Units	10,571	12,545
		BATH & BODY WORKS INC	305 Shares	9,970	21,286
		BORGWARNER INC	321 Shares	12,697	14,467
		BRISTOL MYERS SQUIBB CO	192 Shares	12,197	11,971
		C H ROBINSON WORLDWIDE INC COM NEW	131 Shares	11,909	14,100
		CARDIOVASCULAR SYS INC DEL	6,061 Shares	81,345	113,816
		CARDIOVASCULAR SYS INC DEL-CERTIFICATE	6,807 Shares	101,284	127,826
		CBOE GLOBAL MARKETS INC	129 Shares	12,058	16,822
		CF INDS HLDGS INC	320 Shares	13,762	22,650
		CENTURYLINK INC	1,265 Shares	12,441	15,876
		CENTERPOINT ENERGY INC	579 Shares	12,401	16,160
		CARTER INC	75 Shares	7,427	7,592
		CISCO SYS INC	326 Shares	13,964	20,659
		CITIZENS FINL GROUP INC	321 Shares	12,198	15,167
		COMERICA INC	221 Shares	12,286	19,227
		CONTURA ENERGY INC	763 Shares	13,186	14,497
		CONOCOPHILLIPS	551 Shares	25,375	39,771
		CUMMINS INC	42 Shares	9,793	9,162
		DENTSPLY SIRONA INC	229 Shares	12,266	12,776
		DEVON ENERGY CORP NEW	760 Shares	15,196	33,478
		DIAMONDBACK ENERGY INC	249 Shares	12,452	26,855
		DXC TECHNOLOGY CO	478 Shares	10,973	15,387
		EVERGY INC	226 Shares	12,187	15,506
		EVEREST RE GROUP LTD	53 Shares	12,105	14,518
		F5 NETWORKS INC	69 Shares	9,534	16,885
		FEDERAL RLTY INVT TR SH BEN INT NEW	146 Shares	12,246	19,903
		FLOWSERVE CORP	349 Shares	12,831	10,679

See Auditors' Report

ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN
EIN 31-0802865 Plan 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2021

(a)	(b) Borrower, Lessor,	Identity of Issue, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost	(e) Current Value
<u>COMMON AND PREFERRED STOCKS - Continued</u>					
			141 Shares	8,140	15,073
			504 Shares	12,333	16,879
			623 Shares	10,994	10,996
			319 Shares	12,562	18,703
			129 Shares	11,926	12,090
			856 Shares	10,562	14,312
			132 Shares	12,137	13,435
			391 Shares	10,384	15,425
			77 Shares	12,150	12,858
			484 Shares	15,819	15,866
			17 Shares	4,416	7,055
			113 Shares	17,137	23,562
			868 Shares	12,332	15,095
			452 Shares	12,285	14,387
			311 Shares	6,772	11,715
			980 Shares	12,300	15,112
			122 Shares	23,772	22,782
			372 Shares	18,076	19,158
			113 Shares	11,963	17,023
			525 Shares	10,892	19,661
			695 Shares	11,620	15,999
			54 Shares	8,928	9,296
			426 Shares	12,413	22,293
			152 Shares	17,105	24,069
			119 Shares	17,016	20,357
			545 Shares	13,907	19,462
			853 Shares	13,046	21,026
			163 Shares	12,319	10,331
			279 Shares	11,818	11,484
			250 Shares	12,255	17,065
			355 Shares	12,393	21,311
			274 Shares	12,206	15,826
			94 Shares	9,140	8,670
			1,802 Shares	16,109	29,589
			88 Shares	15,910	23,590
			118 Shares	11,669	12,207
			239 Shares	16,327	18,317
			113 Shares	16,570	38,004
			85 Shares	9,621	15,485
			270 Shares	12,280	12,515
			166 Shares	10,271	16,295
			520 Shares	12,310	20,431
			881 Shares	15,844	11,938
			589 Shares	11,280	12,864
			679 Shares	12,398	15,148
			694 Shares	9,451	15,615

See Auditors' Report

ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN
EIN 31-0802865 Plan 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2021

(a)	(b) Borrower, Lessor,	Identity of Issue, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost	(e) Current Value
<u>COMMON AND PREFERRED STOCKS - Continued</u>					
	NIELSEN HLDGS PLC SHS EUR		604 Shares	12,299	12,388
	NISOURCE INC		542 Shares	12,889	14,965
	NORTONLIFELOCK INC		596 Shares	12,370	15,484
	NORWEGIAN CRUISE LINE HLDGS LT		513 Shares	12,309	10,640
	NRG ENERGY INC COM NEW		324 Shares	12,284	13,958
	OLD REP INTL CORP		480 Shares	9,980	11,798
	ONEOK INC NEW		144 Shares	8,864	8,461
	ORGANON & CO COMMON STOCK		25 Shares	826	761
	PACKAGING CORP AMER		87 Shares	8,349	11,845
	PENTAIR PLC		231 Shares	9,202	16,870
	PEOPLES UNITED FINANCIAL INC		961 Shares	11,447	17,125
	PEPSICO INC		100 Shares	12,573	17,371
	PFIZER INC PFE		413 Shares	14,738	24,742
	PERRIGO CO PLC		275 Shares	12,331	10,698
	PINNACLE WEST CAP CORP		154 Shares	13,141	10,871
	PRUDENTIAL FINL INC		94 Shares	9,134	10,175
	PUBLIC SVC ENTERPRISE GROUP		236 Shares	12,221	15,748
	PULTE GROUP INC		283 Shares	9,552	16,176
	PVH CORP		125 Shares	11,932	13,331
	QUANTA SVCS INC		165 Shares	6,795	18,919
	RALPH LAUREN CORP CL A		120 Shares	12,203	14,263
	REGENCY CTRS CORP		274 Shares	14,728	20,646
	RELIANCE STEEL & ALUMINUM CO		106 Shares	12,624	17,195
	ROBERT HALF INTL INC		195 Shares	11,282	21,746
	SCHEIN HENRY INC		181 Shares	12,094	14,033
	SEALED AIR CORP NEW		271 Shares	12,239	18,284
	SL GREEN RLTY CORP		198 Shares	12,231	14,627
	SMITH A O		215 Shares	10,454	18,458
	SNAP ON INC		70 Shares	11,369	15,077
	TARGET CORP		84 Shares	10,200	19,441
	TAPESTRY INC		401 Shares	9,751	16,281
	TECHNIPFMC PLC		1,248 Shares	9,514	7,388
	TECHNIP ENERGIES N V SPONSORED ADR		251 Shares	2,804	3,640
	TELEDYNE TECHNOLOGIES INC		15 Shares	2,537	6,553
	TEXTRON INC		253 Shares	11,228	19,532
	TIMKEN CO		202 Shares	12,780	13,997
	UDR INC		332 Shares	12,371	19,917
	UNDER ARMOUR INC CL A		707 Shares	12,313	14,981
	UNDER ARMOUR INC CL C		814 Shares	12,339	14,685
	UNUM GROUP		527 Shares	12,835	12,948
	UNITED CONTL HLDGS INC		293 Shares	12,304	12,828
	UNIVERSAL HLTH SVCS INC CL B		88 Shares	11,869	11,410
	VALERO ENERGY CORP NEW		160 Shares	12,419	12,018
	VERIZON COMMUNICATIONS INC		197 Shares	11,014	10,236
	VIATRIS INC		50 Shares	761	677
	VICTORIAS SECRET AND CO COMMON STOCK		99 Shares	2,268	5,498
	VONTIER CORPORATION		374 Shares	12,309	11,493
	VORNADO RLTY TR SH BEN INT		335 Shares	12,385	14,023
	W R BERKLEY CORPORATION		187 Shares	12,164	15,407

See Auditors' Report

ABRASIVE TECHNOLOGY, INC.
EMPLOYEES' RETIREMENT PLAN
EIN 31-0802865 Plan 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2021

		(c) Description of Investment Including Maturity Date, Rate of Interest, Par or Maturity Value	(d) Cost	(e) Current Value
(a)	(b) Borrower, Lessor,	Identity of Issue, or Similar Party		
<u>COMMON AND PREFERRED STOCKS - Continued</u>				
	WALMART INC	137 Shares	14,052	19,823
	WESTROCK CO	289 Shares	12,256	12,820
	WESTERN UN CO	565 Shares	12,321	10,080
	WHIRLPOOL CORP	66 Shares	9,020	15,488
	WYNN RESORTS LTD	113 Shares	12,160	9,610
	XEROX CORP COM NEW	535 Shares	11,140	12,112
	ZIONS BANCORPORATION	288 Shares	12,232	18,190
	TOTAL COMMON AND PREFERRED STOCKS		\$ 1,849,814	\$ 2,443,854
<u>REGISTERED INVESTMENT COMPANIES</u>				
	AMERICAN FDS EUROPACIFIC GR FD	8,567 Units	524,109	554,518
	ISHARES SHORT-TERM CORPORATE BOND ETF	4,756 Units	258,018	256,253
	ISHARES TR 3 7 YR TREAS BD	5,085 Units	654,745	654,287
	ISHARES TR MBS ETF	1,408 Units	151,678	151,261
	ISHARES TR CORE MSCI EAFE	6,405 Units	484,231	478,069
	ISHARES INC CORE MSCI EMKT	5,494 Units	350,615	328,871
	ISHARES TR CORE US AGGBD ET	2,033 Units	232,403	231,925
	ISHARES TR EAFE SML CP ETF	3,963 Units	268,736	289,656
	ISHARES TR MSCI EAFE ETF	3,953 Units	276,278	311,022
	ISHARES TR RUS 1000 GRW ETF	2,061 Units	600,000	629,821
	ISHARES TR RUS 1000 VAL ETF	8,942 Units	1,474,639	1,501,630
	ISHARES TR RUS 2000 GRW ETF	395 Units	120,637	115,755
	ISHARES TR RUS 2000 VAL ETF	1,384 Units	231,690	229,813
	ISHARES TR RUS MD CP GR ETF	239 Units	28,283	27,538
	ISHARES TR RUS MDCP VAL ETF	233 Units	27,916	28,515
	LAZARD GL TOT RET & INC.	50 Units	(18,252)	1,004
	METLIFE GAC SERIES STABLE FD	31,843 Units	5,830,941	5,918,293
	METROPOLITAN WEST FDS TTL RET CL I	7,382 Units	84,510	80,542
	SELECT SECTOR SPDR TR ENERGY	1,478 Units	86,552	82,029
	SELECT SECTOR SPDR TR SBI INT-FINL	42 Units	1,628	1,640
	SELECT SECTOR SPDR TR SBI HEALTHCARE	1,313 Units	172,740	184,989
	SELECT SECTOR SPDR TR TECHNOLOGY	1,059 Units	168,180	184,128
	VANGUARD INDEX FDS TOTAL STK MKT	2,052 Units	309,185	495,435
	VANGUARD BD INDEX FD INC INTERMED TERM	2,472 Units	218,955	216,597
	VANGUARD BD INDEX FD INC SHORT TRM BOND	6,124 Units	501,955	495,003
	VANGUARD 500 INDEX FD ADM	2,568 Units	917,705	1,129,443
	VANGUARD INDEX FDS S&P 500 ETF SHS	4,094 Units	907,500	1,787,318
	VANGUARD SCOTTSDALE FDS MORTG-BACK SEC	3,278 Units	173,845	173,210
	VANGUARD TARGET RET 2020 FUND	607 Units	19,092	18,816
	VANGUARD TARGET RET 2025 FUND	26,044 Units	468,656	529,731
	VANGUARD TARGET RET 2030 FUND	4,125 Units	145,667	158,473
	VANGUARD TARGET RET 2035 FUND	20,119 Units	416,107	479,639
	VANGUARD TARGET RET 2040 FUND	5,643 Units	218,021	237,155
	VANGUARD TARGET RET 2045 FUND	8,823 Units	210,198	250,401
	VANGUARD TARGET RET 2050 FUND	1,514 Units	73,107	83,596
	VANGUARD TARGET RET 2055 FUND	2,526 Units	113,884	131,892
	VANGUARD TARGET RET 2060 FUND	1,664 Units	77,734	89,250
	VANGUARD TARGET RET INCOME FUND	11,761 Units	178,498	170,062
	TOTAL REGISTERED INVESTMENT COMPANIES		\$ 16,960,386	\$ 18,687,580
<u>LIMITED PARTNERSHIPS</u>				
		Shares	-	-
<u>PARTICIPANT LOANS</u>				
		3.13% - 6.55%	-	203,802
	TOTAL INVESTMENTS		\$ 19,773,162	\$ 22,298,835

See Auditors' Report