

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>RESTEK CORPORATION PROFIT SHARING AND ESOP</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">1b Three-digit plan number (PN) ▶</td> <td style="width:20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1991</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1991</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1991</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>RESTEK CORPORATION</u> <u>110 BENNER CIRCLE</u> <u>BELLEFONTE, PA 16823-8433</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>25-1497733</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>814-353-1300</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>334500</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>25-1497733</u>	2c Plan Sponsor's telephone number <u>814-353-1300</u>	2d Business code (see instructions) <u>334500</u>	
2b Employer Identification Number (EIN) <u>25-1497733</u>					
2c Plan Sponsor's telephone number <u>814-353-1300</u>					
2d Business code (see instructions) <u>334500</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2022	CHRISTINA MARSHALL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2022	CHRISTINA MARSHALL
	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.

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	5 544
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..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 426 6a(2) 435 6b 0 6c 142 6d 577 6e 1 6f 578 6g 511 6h 19
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2P 2Q 2T 3H 3I 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
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan RESTEK CORPORATION PROFIT SHARING AND ESOP	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 RESTEK CORPORATION	D Employer Identification Number (EIN) 25-1497733

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.
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1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(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
42-0127290	61271	613953	505	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
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(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	

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(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	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
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 ▶ **CUSTODIAL GUARANTEED INTEREST CONTRACT**

b	Balance at the end of the previous year	7b	4247794
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c	Additions: (1) Contributions deposited during the year	7c(1)	127565	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	66978	
	(4) Transferred from separate account.....	7c(4)		
	(5) Other (specify below)	7c(5)	6393199	

▶ **LOAN PAYMENT, PLAN TRANSFER, OUTSIDE INVESTMENT TRANSFER**

(6) Total additions	7c(6)	6587742
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	10835536
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e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1226460	
	(2) Administration charge made by carrier.....	7e(2)	16055	
	(3) Transferred to separate account.....	7e(3)		
	(4) Other (specify below)	7e(4)	5371705	

▶ **LOAN WITHDRAWAL, OUTSIDE INVESTMENT TRANSFER**

(5) Total deductions	7e(5)	6614220
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	4221316
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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 RESTEK CORPORATION PROFIT SHARING AND ESOP	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 RESTEK CORPORATION	D Employer Identification Number (EIN) 25-1497733	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PRINCIPAL LIFE INSURANCE COMPANY
42-0127290

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PRINCIPAL LIFE INSURANCE COMPANY
42-0127290

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

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

MORGAN STANLEY GLOBAL BANKING OPERA

20-8764829

(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 99	INV ADV, PARTICIPANTS	0	Yes ☒ No ☐	Yes ☐ No ☒	129432	Yes ☐ No ☒

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 37 50 64	CONTRACT ADMINISTRATOR	193027	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MORGAN STANLEY GLOBAL BANKING OPERA	26 99	129432

(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.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	INVESTMENT ADVISORY (PRTCPT)

(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
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For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>		
A Name of plan <u>RESTEK CORPORATION PROFIT SHARING AND ESOP</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>RESTEK CORPORATION</u>	D Employer Identification Number (EIN) <u>25-1497733</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	19637	171666
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	81348	53836
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	296050	306714
(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)	49488936	54735411
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	4247794	4221316
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1) 143590677	178706967
(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 197724442	238195910
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j 3972183	16421818
k	Total liabilities (add all amounts in lines 1g through 1j)	1k 3972183	16421818
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l 193752259	221774092

Part II Income and Expense Statement

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

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A) 464337	
	(B) Participants	2a(1)(B) 2977132	
	(C) Others (including rollovers).....	2a(1)(C) 247047	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)	3688516
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A) 44	
	(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) 14620	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)	14664
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C) 610775	
	(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)	610775
(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) 31976743	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	31976743

		(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)		6450913
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		42741611
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	14287643	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		14287643
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		238972
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	193028	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	135	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		193163
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		14719778
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		28021833
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: **BAKER TILLY US, LLP**

(2) EIN: **39-0859910**

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		3000000
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.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan RESTEK CORPORATION PROFIT SHARING AND ESOP	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 RESTEK CORPORATION	D Employer Identification Number (EIN) 25-1497733

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	4802085
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): 42-0127290		
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
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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 _____

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Financial Statements and
Supplementary Information

December 31, 2021 and 2020

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

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December 31, 2021 and 2020

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Independent Auditors' Report

To the Plan Administrator and Participants of
Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements

We have performed an audit of the financial statements of the Restek Corporation Profit Sharing and Employee Stock Ownership Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 10 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

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

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

Basis for Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

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

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

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

Other Matter - 2021 Supplemental Schedule Required by ERISA

The supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2021 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit 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. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Other Matter - Auditors' Report on the 2020 Financial Statements

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

Baker Tilly US, LLP

Pittsburgh, Pennsylvania
October 12, 2022

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Statements of Net Assets Available for Benefits

December 31, 2021 and 2020

	2021			2020		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Assets						
Cash, interest bearing, nonparticipant directed	\$ 53,836	\$ -	\$ 53,836	\$ 81,348	\$ -	\$ 81,348
Investments at fair value:						
Mutual funds, participant directed	54,735,411	-	54,735,411	49,488,936	-	49,488,936
Restek Corporation's common stock	140,213,097	38,493,870	178,706,967	120,365,868	23,224,809	143,590,677
Total investments at fair value	194,948,508	38,493,870	233,442,378	169,854,804	23,224,809	193,079,613
Investments at contract value:						
Investment contracts, participant directed	4,221,316	-	4,221,316	4,247,794	-	4,247,794
Receivables:						
Notes receivable from participants	306,714	-	306,714	296,050	-	296,050
Other receivable	171,666	-	171,666	19,637	-	19,637
Total receivables	478,380	-	478,380	315,687	-	315,687
Total assets	199,702,040	38,493,870	238,195,910	174,499,633	23,224,809	197,724,442
Liabilities						
ESOP Loan payable	-	16,421,818	16,421,818	-	3,972,183	3,972,183
Total liabilities	-	16,421,818	16,421,818	-	3,972,183	3,972,183
Net assets available for benefits	\$ 199,702,040	\$ 22,072,052	\$ 221,774,092	\$ 174,499,633	\$ 19,252,626	\$ 193,752,259

See notes to financial statements

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2021 and 2020

	2021			2020		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Additions						
Investment income:						
Net appreciation in fair value of investments	\$ 6,450,913	\$ -	\$ 6,450,913	\$ 6,782,420	\$ -	\$ 6,782,420
Net appreciation in Restek Corporation's common stock	27,207,621	4,769,122	31,976,743	11,595,540	2,676,617	14,272,157
Interest and dividends	610,819	-	610,819	490,356	-	490,356
Total investment income	34,269,353	4,769,122	39,038,475	18,868,316	2,676,617	21,544,933
Interest income on notes receivable from participants	14,620	-	14,620	14,427	-	14,427
Contributions:						
Employer	-	464,337	464,337	2,211,570	768,331	2,979,901
Participants	2,977,132	-	2,977,132	2,763,376	-	2,763,376
Rollovers	247,047	-	247,047	1,170,774	-	1,170,774
Total contributions	3,224,179	464,337	3,688,516	6,145,720	768,331	6,914,051
Allocation of 1,176 and 2,360 shares of Restek Corporation common stock, at estimated fair value, respectively	2,175,061	-	2,175,061	3,541,368	-	3,541,368
Total additions	39,683,213	5,233,459	44,916,672	28,569,831	3,444,948	32,014,779
Deductions						
Benefits paid to participants	14,287,643	-	14,287,643	9,841,320	-	9,841,320
Interest expense, ESOP Loan	-	238,972	238,972	-	268,331	268,331
Administrative expenses	193,163	-	193,163	6,729	-	6,729
Allocation of 1,176 and 2,360 shares of Restek Corporation common stock, at estimated fair value, respectively	-	2,175,061	2,175,061	-	3,541,368	3,541,368
Total deductions	14,480,806	2,414,033	16,894,839	9,848,049	3,809,699	13,657,748
Net increase (decrease)	25,202,407	2,819,426	28,021,833	18,721,782	(364,751)	18,357,031
Net Assets Available for Benefits						
Beginning of year	174,499,633	19,252,626	193,752,259	155,777,851	19,617,377	175,395,228
End of year	\$ 199,702,040	\$ 22,072,052	\$ 221,774,092	\$ 174,499,633	\$ 19,252,626	\$ 193,752,259

See notes to financial statements

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

1. Description of the Plan

The following description of the Restek Corporation Profit Sharing and Employee Stock Ownership Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering employees of Restek Corporation (the Corporation, Employer or Plan Sponsor). Employees who are age 18 or older are eligible for participation in the Plan on the first day of the calendar month following the employee's date of hire. Interns and temporary employees must complete 1,000 hours of service and be 18 or older to be eligible. The Plan operates as a leveraged employee stock ownership plan (ESOP) and is designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code (IRC). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan's trustee is responsible for the oversight of the Plan; determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Corporation's Board of Directors.

The Plan purchased shares of Restek Corporation's common stock using the proceeds of a bank loan (see Note 13) and holds the stock in a trust established under the Plan. The loan is to be repaid over a period of time by fully deductible Plan Sponsor's contributions to the trust fund. As the Plan makes each payment of principal, an appropriate amount of fractional shares will be released to eligible participants' accounts in accordance with applicable regulations under the IRC. The loan is collateralized by the unallocated shares of stock and is guaranteed by the Corporation. The lender has no rights against the shares once they are allocated under the ESOP.

In December 2021, the Corporation completed a releveraging transaction (the 2021 Releveraging Transaction), whereby the Corporation and the Plan renegotiated the ESOP loan under the terms of a Master ESOP Loan Agreement, which extended the maturity date of the ESOP loan and reduced the interest rate. In addition to and also under the terms of this Master ESOP Loan Agreement, the Corporation loaned the Plan an additional \$12,675,000 to fund the purchase of 6,500 shares of stock from the Corporation (see Note 13), and loaned the Plan \$4,733,367 in the form of a PTE 80-26 loan to administer plan distributions, diversification and account segregation during 2021. To satisfy the PTE 80-26 loan the Plan exchanged 2,427 shares of stock with an equal fair market value in December 2021.

Contributions

Each year, participants may contribute up to 100 percent of pretax annual compensation, as defined in the plan document, up to the maximum limits of the IRC. Participants may designate all or a portion of their deferral contributions as after-tax contributions into a Roth account. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan.

Each year the Corporation may make contributions to the Plan as determined by Corporation's Board of Directors. The Corporation matched 100 percent of the first 8 percent of the base compensation that a participant contributed to the Plan during each of the years ended December 31, 2021 and 2020. The Corporation makes the matching contribution in the form of cash, which is used by the Plan to make its regularly scheduled payments of principal and interest associated with the ESOP Loan, and then releases and allocates an appropriate amount of fractional shares of Restek Corporation's common stock to the participants.

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

Additional profit sharing and discretionary contributions, subject to certain limitations, may be contributed at the discretion of the Corporation's Board of Directors and are not participant directed. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

During the year ended December 31, 2021, the Corporation made a cash contribution of \$464,337 to the Plan. The cash contribution funded principal payments of \$225,365 and interest payments of \$238,972 due on the ESOP Loan. Purchased diversified shares are used at the discretion of the plan administrator and were reallocated to participant accounts for the year ended December 31, 2021 based on eligible compensation.

During the year ended December 31, 2020, the Corporation made a cash contribution of \$2,979,901 to the Plan. The cash contribution funded principal payments of \$500,000 and interest payments of \$268,331 due on the ESOP Loan, \$1,587,022 to purchase participant's elected diversification, and \$624,548 in additional discretionary profit sharing contributions. Purchased diversified shares are used at the discretion of the plan administrator and were reallocated to participant's accounts for the year ended December 31, 2020 based on eligible compensation.

Participant Accounts

Each participant's 401(k) account is credited with the participant's contributions, allocations of the Corporation's common stock released by the trustee and allocations of other Employer contributions, as well as the Plan's earnings. Participants are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on the participant earnings, account balances or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Each participant's account under the ESOP portion of the Plan is valued as of the end of each calendar year. The value of Restek Corporation's common stock is determined annually by an independent appraiser. The value of a participant's ESOP account is credited with the Employer's matching contributions. A participant's gain or loss for the ESOP portion is determined as follows: First, the share price may change as a reflection of the valuation process and is shown as an increase or decrease during any given period. Second, if income distributions (i.e. dividends or distributions) are received by the Plan, they are allocated to the participant's account based upon the number of shares held in each account. Finally, there may be investment earnings or losses on the nonemployer's stock assets in the ESOP portion.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Corporation's contribution portion of their accounts is based on years of continuous service. Participants are 100 percent vested after six years of credited service.

Diversification

Diversification is offered to participants close to retirement so that they may have the opportunity to move part of the value of their investment in Restek Corporation's common stock into other investments, which are more diversified. Participants age 55 or older and have ten years of participation, may instruct the ESOP trustee to transfer a portion of their account under the ESOP to the 401(k) portion of the Plan where they can control the investments.

There is a six-year period to make this election upon meeting these requirements. Participants may elect to diversify, up to 25 percent of their ESOP stock account in the first five years of the election period. In the sixth year of the election period, they may elect to diversify up to 50 percent of their ESOP stock account. The participant's eligible amount to diversify each year is reduced by the amounts, which have previously been diversified. Participants are notified at the time they become eligible to exercise these diversification rights.

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

Notes Receivable From Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The ESOP portion of a participant account is excluded from the eligible balance. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25 percent to 6.50 percent at December 31, 2021, which are commensurate with local prevailing rates at inception of the loan as determined quarterly by the plan administrator. Principal and interest are paid ratably through bi-weekly payroll deductions. Terms range from one to five years or greater for the purchase of a primary residence. See also the Coronavirus Aid Relief and Economic Security Act (CARES Act) disclosure below.

Payment of Benefits

On termination of service due to death, disability or retirement, a participant or beneficiary may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or installments over the life expectancy of the participant and beneficiary. For termination of services for other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution. See also the CARES Act disclosure below.

CARES Act

On March 27, 2020, the CARES Act was signed into law. This aid package was designed to help the economy from the effects of the coronavirus pandemic, of which several of the provisions of CARES Act affected employee benefit plans. The provisions of the CARES Act were optional. During 2020, the Plan opted into the following provisions of the CARES Act:

- Hardship distributions - Qualified plan participants were permitted to take a coronavirus related distribution of up to \$100,000 from the Plan without a 10 percent early withdrawal penalty. Eligible distributions were permitted to be taken up till December 30, 2020. Distributions may be repaid within three years or a participant may elect these distributions to be included in taxable income on a pro rata basis over three years.
- Participant loans - Qualified plan participants with loans outstanding were permitted to defer payment on the loans that were due during 2020 to after January 1, 2021.
- Participant loans - Qualified plan participants may have borrowed up to \$100,000 during 2020 (an increase from \$50,000 previously permitted), these repayments may be delayed to 2021.
- Required minimum distributions (RMDs) - A temporary waiver of required minimum distributions rules permitted participants to suspend their RMDs for 2020 for participants that turned 70 ½ in 2019 and 72 in 2020.

Forfeited Accounts

At December 31, 2021 and 2020, forfeited nonvested accounts totaled \$151,553 and \$19,480, respectively. These accounts will be allocated to participants, used to pay plan expenses or used to reduce future Company contributions. There were no forfeited nonvested accounts used to reduce Company contributions or pay plan expenses in 2021. In 2020 the Company's contributions were reduced by \$19,367 from forfeited nonvested accounts.

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

Distribution of ESOP Portion of the Plan

If a participant terminates employment with the Corporation on or after their normal retirement date, defined as the later of age 65 or the fifth anniversary of the date of hire, the stock will be repurchased from the participant's account, no later than one year after the close of the calendar year in which the participant terminates employment. The cash proceeds from this repurchase will be transferred to the 401(k) portion of the Plan and invested according to the participant's 401(k) plan asset allocation.

If a participant should die or become disabled while still employed by the Corporation, the stock will be repurchased, no later than one year after the close of the year in which the event occurs. The cash proceeds from this repurchase will be transferred to the 401(k) portion of the Plan and invested according to the participant's 401(k) plan asset allocation. The participant's beneficiary will be eligible to take a distribution from the 401(k) account.

If a participant terminates employment for any reasons other than retirement, disability or death, they may receive their vested account balance as follows:

The Plan shall commence payment on the vested stock account balance no later than the close of the plan year occurring immediately following the plan year, which is the earlier of (i) the third plan year in which the participant otherwise separates from service and (ii) the plan year in which the participant attains normal retirement age after such separation of service. The cash proceeds from this repurchase will be paid directly to the participant or transferred to the participant's 401(k) account where these funds are immediately eligible for distribution.

Under the provisions of the Plan, the Corporation is obligated to repurchase the participant's shares, which have been distributed under the terms of the Plan, if the shares are not publicly traded or if the shares are subject to trading limitations. The Corporation reserves the right to make modifications to the ESOP distribution policy and amend the ESOP portion of the Plan, accordingly, in a nondiscriminatory manner.

Distribution of 401(k) Portion of the Plan

A participant is entitled to receive the value of their vested account balance as it relates to the 401(k) portion of the Plan upon termination of employment. The participant will receive their account balance as a lump sum payment. If the value (combined ESOP and 401(k) balance) is less than \$1,000, the participant is required to take the distribution. If the value is \$1,000 or more, the participant may delay the distribution, but not beyond age 70.5, when a minimum required distribution must begin.

Voting Rights

The Plan's trustee shall vote all shares of corporate stock held by the Plan with respect to all corporate matters upon which the Corporation's stockholders are entitled or permitted to vote. Each participant in the Plan shall direct the Plan's trustee as to voting of shares of corporate stock held in his or her account and not held in the unallocated stock suspense account with respect to any stockholder vote that is required for approval or disapproval. A participant who is entitled to such pass-through voting shall receive from the Corporation such proxy materials and a proxy form upon which voting directions may be indicated to the Plan's trustee.

Each participant shall have one vote for each share of corporate stock in his or her account. The Plan's trustee shall vote such allocated share of the corporate stock as instructed by the participants. Allocated shares for which no direction is received shall be voted by the Plan's trustee at their discretion.

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

Put Option

Under federal income tax regulations, the Employer's stock, which is held by the Plan and its participants and is not readily tradable on an established market or is subject to trading limitations, includes a put option. The put option is the right to demand that the Corporation buy any shares of stock distributed to participants for which there is no market. The put price is representative of the fair value of the stock. The Corporation can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Allocations

The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of employees with rights in allocated stock (allocated) and (b) stock not yet allocated to employees (unallocated), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which debt service is actually paid.

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's trustee determines the Plan's valuation policies utilizing information provided by the investment advisor, independent appraiser and custodians. See Note 3 for discussion of fair value measurements.

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

The Plan's investment in Restek Corporation's common stock is based on the fair value derived from a valuation analysis conducted by an independent third party. The value of Restek Corporation's common stock at December 31, 2021 and 2020 was \$1,850 and \$1,500 per share, respectively.

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

Notes Receivable From Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. Interest income is recorded on the accrual basis. No allowance for credit losses has been recorded as of December 31, 2021 and 2020.

Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Corporation. Expenses that are paid by the Corporation are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

The Plan has evaluated subsequent events for recognition or disclosure through October 12, 2022, the date the financial statements were available to be issued.

3. Fair Value Measurements

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

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

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

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

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

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

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements
December 31, 2021 and 2020

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2021 and 2020.

Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds, which are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The fair value of Restek Corporation's common stock is determined by an annual independent appraisal. This appraisal was based on a combination of the market and income valuation methods consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables and estimated fair value of Corporation assets and liabilities. The fair value of the shares is based on valuation methods which the independent appraiser and the Corporation believe are appropriate and consistent. However, the use of different methodologies or assumptions could result in a different fair value than that determined by the appraiser.

The Plan's trustee, under the supervision of the Corporation's Board of Directors, determines the fair value measurement policies and procedures in consultation with the Corporation's senior management. Those policies and procedures are reassessed at least annually to determine if the current valuation techniques are still appropriate. At that time, the unobserved inputs used in the fair value measurements are evaluated and adjusted, as necessary, based on current market conditions and other third-party information.

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

Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 54,735,411	\$ -	\$ -	\$ 54,735,411
Restek Corporation's common stock	-	-	178,706,967	178,706,967
Total assets in the fair value hierarchy	<u>\$ 54,735,411</u>	<u>\$ -</u>	<u>\$ 178,706,967</u>	<u>\$ 233,442,378</u>
Assets at Fair Value as of December 31, 2020				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 49,488,936	\$ -	\$ -	\$ 49,488,936
Restek Corporation's common stock	-	-	143,590,677	143,590,677
Total assets in the fair value hierarchy	<u>\$ 49,488,936</u>	<u>\$ -</u>	<u>\$ 143,590,677</u>	<u>\$ 193,079,613</u>

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

The following table sets forth a summary of certain changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2021 and 2020:

	Level 3 Assets Year Ended December 31, 2021	Level 3 Assets Year Ended December 31, 2020
Purchases	\$ 12,675,000	\$ -
Issuances	-	-
Transfers in and/or out of Level 3	-	-

For the years ended December 31, 2021 and 2020, the Corporation repurchased 3,201 and 4,346 shares, respectively, of its common stock and distributed, upon the election of terminated participants, the cash proceeds equal to the vested balances of those participants.

4. Fully Benefit-Responsive Investment Contract

The Plan holds a traditional investment contract. This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for the fully benefit-responsive investment contract because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and interest at the specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1.10 percent. The crediting rate is reviewed on a quarterly basis for resetting. The contract cannot be terminated before the scheduled maturity date.

The Plan's ability to receive amounts due in accordance with the fully benefit-responsive investment contract is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligation may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the contract issuer. Examples of such events include the following:

1. The Plan's failure to qualify under Section 401(a) of the IRC or the failure of the trust to be tax-exempt under Section 501(a) of the IRC;
2. Premature termination of the contract;
3. Plan termination or merger;
4. Changes to the Plan's prohibition on competing investment options;
5. Bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spinoffs of a subsidiary) that significantly affect the Plan's normal operations.

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuer and that also would limit the ability of the Plan to transact at contract value with the participants.

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include the following:

1. An uncured violation of the Plan's investment guidelines;
2. A breach of material obligation under the contract;
3. A material misrepresentation;
4. A material amendment to the agreements without the consent of the issuer.

5. Related-Party and Party in Interest Transactions

Certain of the Plan's investments are managed by the custodian, and therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment manager services are included in net appreciation in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. Additionally, the Plan issues loans to participants, which are secured by the participant's account balances. These transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Corporation. No such officer or employee receives compensation from the Plan.

The Plan invests in stock issued by Restek Corporation, and entered into a promissory note agreement, as described in Note 13, with Restek Corporation. Restek Corporation is the Plan Sponsor as defined by the Plan; therefore, these transactions qualify as party in interest transactions.

6. Plan Termination

Although it has not expressed any intent to do so, the Corporation has the right under the Plan to discontinue its contributions, at any time and to terminate the Plan subject to the provisions of the Plan and ERISA. In the event of plan termination, participants will become 100 percent vested in their Employer contributions.

On termination of the Plan, the employee benefits administration committee shall direct the Plan's trustee to pay all liabilities and expenses of the trust fund and to sell shares of financed corporate stock held in the loan suspense account to the extent it determines such sale to be necessary in order to repay the loan.

7. Tax Status

The IRS has determined and informed the Corporation by a letter, dated February 9, 2015, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore, believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Plan and recognize a tax liability, if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing authorities, however, there are currently no audits for any tax periods in progress.

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. 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 could materially affect participants' account balances and the amounts reported on the Statements of Net Assets Available for Benefits.

The holdings of Restek Corporation's common stock represent a significant concentration of the Plan's assets.

9. Administration of Plan Assets

The Plan's 401(k) assets are administered under contracts with Principal Trust Company, the custodian of the Plan. The custodian invests funds received from contributions, investment sales, interest and dividend income and makes distribution payments to participants. The Plan's ESOP trust account is maintained in an account with Fulton Bank. Principal Trust Company is the administrator for the ESOP portion of the Plan, and provides recordkeeping and advisory services for the Plan.

10. Information Certified by Custodian

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2021 and 2020. Accordingly, Principal Trust Company, the custodian of the Plan, has certified to the completeness and accuracy of certain investments reported on the accompanying Statements of Net Assets Available for Benefits as of December 31, 2021 and 2020 and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2021 and the related investment activity reported on the Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2021 and 2020.

The following is a summary of the Plan's financial information that is prepared and certified by the custodian as complete and accurate as permitted by 29 CFR 2520.103-8 of ERISA as of and for the years ended December 31:

	2021	2020
Mutual funds, participant directed	\$ 54,735,411	\$ 49,488,936
Investment contracts, participant directed	\$ 4,221,316	\$ 4,247,794
Notes receivable from participants	\$ 306,714	\$ 296,050
Net appreciation in fair value of investments	\$ 6,450,913	\$ 6,782,420
Interest and dividends	\$ 610,819	\$ 490,356

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

11. Other Nonparticipant Directed Assets

Information about the net assets and significant components of the changes in net assets relating to the other nonparticipant directed assets is as follows at December 31, 2021 and 2020, and for the years then ended:

	<u>2021</u>	<u>2020</u>
Other nonparticipant directed investments:		
Cash, interest bearing	\$ 53,836	\$ 81,348
Changes in other nonparticipant directed investments:		
Interest, interest bearing cash	\$ 44	\$ 574
Plan expenses	(135)	(105)
(Disbursements) deposits, net	(27,421)	(141,881)
Net change in other nonparticipant directed investments	\$ (27,512)	\$ (141,412)
	<u>2021</u>	<u>2020</u>
Number of shares of Restek Corporation common stock	96,598	95,726
Cost	\$ 26,456,776	\$ 14,642,659
Estimated fair value	\$ 178,706,967	\$ 143,590,677
	<u>Year Ended December 31, 2021</u>	<u>Year Ended December 31, 2020</u>
Changes in net assets:		
Company contribution	\$ 464,337	\$ 2,979,901
Proceeds via ESOP loan payable	12,675,000	-
Net appreciation	31,976,743	14,272,157
Benefits paid to participants	(9,535,453)	(7,991,118)
Interest expense, ESOP loan	(238,972)	(268,331)
Principal payment on ESOP loan	(225,365)	(500,000)
Total	\$ 35,116,290	\$ 8,492,609

The fair value of the nonparticipant directed investment in Restek Corporation common stock is approximately 81% and 74% of the Plan's net assets available for benefits as of December 31, 2021 and 2020, respectively.

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements
December 31, 2021 and 2020

12. Investment

The Plan's investment in Restek Corporation's common stock at December 31, 2021 and 2020 is as follows:

	2021		2020	
	Allocated	Unallocated	Allocated	Unallocated
Number of shares	75,790	20,808	80,242	15,484
Cost	\$ 11,593,163	\$ 14,863,613	\$ 12,274,160	\$ 2,368,499
Estimated fair value	\$ 140,213,097	\$ 38,493,870	\$ 120,365,868	\$ 23,224,809

13. ESOP Loan

Effective December 31, 2008, the Plan entered into a promissory note agreement with the Corporation in the amount of \$10,000,000, hereby referred to as the ESOP Loan. The ESOP Loan required annual principal payments of \$500,000 plus interest at a rate of 6%. The loan proceeds were used by the Plan to acquire 50,000 shares of corporate stock at a purchase price of \$200 per share from the sellers. As payment is received on the ESOP Loan, fractional shares are released by the Corporation to the Plan, which are allocated as matching and discretionary contributions to participants. Unless sooner paid, the entire unpaid balance plus all accrued and unpaid interest thereon was due and payable on December 31, 2028.

In December 2021, the Corporation completed a releveraging transaction (the 2021 Releveraging Transaction), whereby the Corporation and the Plan renegotiated the ESOP Loan under the terms of a Master ESOP Loan Agreement. The maturity date of the ESOP loan was extended from December 31, 2028 to December 31, 2071. The rate of interest on the ESOP loan was reduced from 6% to 1.9%. The revised terms of the ESOP loan include 50 equal installments of principal and interest, beginning December 31, 2022.

In addition to and also under the terms of the Master ESOP Loan Agreement, the Corporation loaned the Plan an additional \$12,675,000 to fund the purchase of 6,500 shares of stock from the Corporation in December 2021. The Corporation did not issue new shares. This loan to the Plan is secured by a note and pledge of stock. The loan has a 50-year term at 1.9% interest, and is payable in 50 equal installments of principal and interest, beginning December 31, 2022.

The total outstanding balance of the ESOP Loan is reported as ESOP Loan payable located on the Statements of Net Assets Available for Benefits. The number of shares held in collateral at December 31, 2021 and 2020 were 20,808 and 15,484, respectively. Interest expense associated with the ESOP Loan was \$238,972 and \$268,331 for the years ended December 31, 2021 and 2020, respectively.

Future maturities of the ESOP Loan, over the next five years and thereafter, are as follows at December 31:

2022	\$ 202,395
2023	206,241
2024	210,159
2025	214,152
2026	218,221
Thereafter	<u>15,370,650</u>
Total	<u>\$ 16,421,818</u>

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

14. Shares Released and Allocation of ESOP Shares

Unallocated shares are held as collateral on the ESOP Loan. Allocated shares are those released from collateral and allocated to plan participants. Shares distributed from the Plan are repurchased by the Corporation as treasury shares. The number of shares released in any year is the number of shares held as collateral, times the ratio of the current year payments divided by the total of this year's payments, plus all future years' principal and interest payments. This resulted in 1,176 and 2,360 shares being released and allocated for the years ended December 31, 2021 and 2020, respectively. For the years ended December 31, 2021 and 2020, the Plan distributed 3,201 shares and 4,346 shares from the ESOP, respectively. In addition the Corporation loaned the Plan \$4,733,367 in the form of a PTE 80-26 loan to administer plan distributions, diversification and account segregation during 2021. To satisfy the PTE 80-26 loan, the Plan exchanged 2,427 shares of stock with an equal fair market value in December 2021. In addition, the Plan purchased 6,500 shares of stock from the Corporation in 2021 as referenced in Note 13. The total number and value of Restek Corporation's shares allocated and unallocated to the participants' accounts are as follows at December 31:

	2021		2020	
	Shares	Fair Value	Shares	Fair Value
Allocated	75,790	\$ 140,213,097	80,242	\$ 120,365,868
Unallocated	20,808	38,493,870	15,484	23,224,809
Total	96,598	\$ 178,706,967	95,726	\$ 143,590,677

Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)

EIN: 25-1497733 Plan Number: 001

December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Cash, Interest Bearing			
*	Fulton Bank	Cash, interest bearing	\$ 53,836	\$ 53,836
	Mutual Funds			
	Vanguard	Vanguard US Growth Fund	N/R	6,513,036
	American Funds	American Funds American Mutual Fund	N/R	5,112,949
	American Funds	American Funds 2030 Target Date Retirement Fund	N/R	4,684,718
	Fidelity	Fidelity 500 Index Fund	N/R	4,465,658
	American Funds	American Funds 2025 Target Date Retirement Fund	N/R	3,855,479
	PGIM	PGIM Total Return Bond Fund	N/R	3,319,202
	American Funds	American Funds 2040 Target Date Retirement Fund	N/R	2,800,660
	Franklin	Franklin Small Cap Value Fund	N/R	2,586,751
	BlackRock	BlackRock Mid-Cap Growth Equity Portfolio	N/R	2,541,895
	American Funds	American Funds New Perspective Fund	N/R	2,457,332
	American Funds	American Funds 2045 Target Date Retirement Fund	N/R	2,132,365
	Vanguard	Vanguard International Growth Fund	N/R	2,092,449
	American Funds	American Funds 2050 Target Date Retirement Fund	N/R	2,010,263
	American Funds	American Funds 2035 Target Date Retirement Fund	N/R	1,979,821
	Vanguard	Vanguard Balanced Index Fund	N/R	1,866,487
	Fidelity	Fidelity Mid Cap Index Fund	N/R	1,579,584
	Lord Abbett	Lord Abbett Developing Growth Fund Inc	N/R	1,038,571
	American Funds	American Funds 2055 Target Date Retirement Fund	N/R	816,198
	American Funds	American Funds 2020 Target Date Retirement Fund	N/R	666,777
	PGIM	PGIM High Yield Fund	N/R	660,502
	Vanguard	Vanguard Dividend Growth Fund	N/R	641,631
	American Funds	American Funds 2060 Target Date Retirement Fund	N/R	289,724
	TIAA Investments	TIAA Cref Real Estate Securities Fund	N/R	222,917
	Vanguard	Vanguard Developed Markets Index Fund	N/R	190,187
	American Funds	American Funds 2010 Target Date Retirement Fund	N/R	77,036
	American Funds	American Funds 2015 Target Date Retirement Fund	N/R	61,927
	American Funds	American Funds 2065 Target Date Retirement Fund	N/R	37,678
	Fidelity	Fidelity Small Cap Index Fund	N/R	31,952
	American Century Investments	American Century Mid Cap Value Fund	N/R	1,662
		Total mutual funds		54,735,411
	Fully Benefit-Responsive Investment Contract			
*	Principal	Prin Fixed Inc Guar Option	N/R	4,221,316
	Common Stock			
*	Restek Corporation	Employer stock, \$0.01 par value	26,456,776	178,706,967
*	Participants Loans	Interest rates: 4.25% - 6.50%	\$0	306,714
				<u>\$ 238,024,244</u>

* A party in interest as defined by ERISA.
N/R - cost omitted for participant directed investments.

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

R C P S ESOP

EIN 25 1497733
 PLAN NUMBER 001
 PLAN YEAR 01/01/2021 TO 12/31/2021

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE RTM 2010 R6 FD	\$ 0.00	\$ 77,036.11
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE RTM 2015 R6 FD	\$ 0.00	\$ 61,926.85
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE RTM 2020 R6 FD	\$ 0.00	\$ 666,776.81
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE RTM 2025 R6 FD	\$ 0.00	\$ 3,855,478.99
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE RTM 2030 R6 FD	\$ 0.00	\$ 4,684,717.87
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE RTM 2035 R6 FD	\$ 0.00	\$ 1,979,821.54
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE RTM 2040 R6 FD	\$ 0.00	\$ 2,800,660.12
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE RTM 2045 R6 FD	\$ 0.00	\$ 2,132,364.56
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE RTM 2050 R6 FD	\$ 0.00	\$ 2,010,263.19
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE RTM 2055 R6 FD	\$ 0.00	\$ 816,198.41
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE RTM 2060 R6 FD	\$ 0.00	\$ 289,724.45
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE RTM 2065 R6 FD	\$ 0.00	\$ 37,678.11
	American Century Investments	Registered Investment Company AMERICAN CENTUR MID-CAP VAL R6	\$ 0.00	\$ 1,659.78
	The American Funds	Registered Investment Company AMERICAN FUNDS AMERMUT R6 FD	\$ 0.00	\$ 5,112,949.03
	The American Funds	Registered Investment Company AMERICAN FUNDS NEWPRSP R6 FND	\$ 0.00	\$ 2,457,332.50

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

R C P S ESOP

EIN 25 1497733

PLAN NUMBER 001

PLAN YEAR 01/01/2021 TO 12/31/2021

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	BlackRock	Registered Investment Company BLACKROCK MD-CP GR EQ K FD	\$ 0.00	\$ 2,541,895.17
	Fulton Bank	Interest Bearing Cash Cash - Interest Bearing Cash	\$ 0.00	\$ 53,836.32
	Fidelity Investments	Registered Investment Company FIDELITY MID CP INDEX FUND	\$ 0.00	\$ 1,579,583.95
	Fidelity Investments	Registered Investment Company FIDELITY SM CAP INDEX FUND	\$ 0.00	\$ 31,952.62
	Fidelity Investments	Registered Investment Company FIDELITY 500 INDEX FUND	\$ 0.00	\$ 4,465,657.60
	Franklin Templeton Investments	Registered Investment Company FRANKLIN SMALL CAP VALUE R6 FD	\$ 0.00	\$ 2,586,750.53
	Lord Abbett	Registered Investment Company LORD ABBETT DEV GROWTH R6 FUND	\$ 0.00	\$ 1,038,571.05
*	Principal Life Insurance Company	Insurance Company General Prin Fixed Inc Guar Option	\$ 0.00	\$ 4,221,315.70
	PGIM Investments	Registered Investment Company PGIM HIGH YIELD R6 FUND	\$ 0.00	\$ 660,502.40
	PGIM Investments	Registered Investment Company PGIM TOTAL RET BOND R6 FD	\$ 0.00	\$ 3,319,201.95
	Restek Corporation	Employer Security Restek Corp - Employer Security	\$ 0.00	\$178,706,966.74
	TIAA Investments	Registered Investment Company TIAA-CREF REAL EST SEC INST FD	\$ 0.00	\$ 222,917.37
	Vanguard Group	Registered Investment Company VANGUARD BALNCD INDEX ADMRL FD	\$ 0.00	\$ 1,866,487.83
	Vanguard Group	Registered Investment Company VANGUARD DEV MKTS INDEX ADM FD	\$ 0.00	\$ 190,186.85
	Vanguard Group	Registered Investment Company VANGUARD INTL GROWTH ADM FD	\$ 0.00	\$ 2,092,449.61

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

R C P S ESOP
EIN 25 1497733
PLAN NUMBER 001
PLAN YEAR 01/01/2021 TO 12/31/2021

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	Vanguard Group	Registered Investment Company VANGUARD US GROWTH ADMIRAL FD	\$ 0.00	\$ 6,513,034.97
	Vanguard Group	Registered Investment Company VGD DIVIDEND GROWTH INV FUND	\$ 0.00	\$ 641,631.16
*	Participant Loans	Range of Interest Rates Rates Range From 4.25% To 6.50%	\$ 0.00	\$ 306,714.00

