

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>MAC ARTHUR CO. 2015 AMENDED AND RESTATED 401(K) AND EMPLOYEE STOCK OWNERSHIP PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>006</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>12/31/1974</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>41-0388120</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>651-659-2233</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>339900</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>006</u>	1c Effective date of plan <u>12/31/1974</u>		2b Employer Identification Number (EIN) <u>41-0388120</u>		2c Plan Sponsor's telephone number <u>651-659-2233</u>		2d Business code (see instructions) <u>339900</u>	
1b Three-digit plan number (PN) ▶	<u>006</u>										
1c Effective date of plan <u>12/31/1974</u>											
2b Employer Identification Number (EIN) <u>41-0388120</u>											
2c Plan Sponsor's telephone number <u>651-659-2233</u>											
2d Business code (see instructions) <u>339900</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>MAC ARTHUR CO</u> <u>2400 WYCLIFF STREET</u> <u>ST PAUL, MN 55114</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.	10/14/2022	LEE BUSHMAKER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2022	LEE BUSHMAKER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	1366
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year.....		6a(1)	1023
a(2) Total number of active participants at the end of the plan year		6a(2)	1034
b Retired or separated participants receiving benefits.....		6b	8
c Other retired or separated participants entitled to future benefits		6c	316
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	1358
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	5
f Total. Add lines 6d and 6e		6f	1363
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	1284
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	182
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2G 2I 2J 2K 2P 2Q 2S 2T 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 MAC ARTHUR CO. 2015 AMENDED AND RESTATED 401(K) AND EMPLOYEE STOCK OWNERSHIP PLAN	B Three-digit plan number (PN) ▶	006
C Plan sponsor's name as shown on line 2a of Form 5500 MAC ARTHUR CO	D Employer Identification Number (EIN) 41-0388120	

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	521941	1276	01/01/2021	12/31/2021

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	0
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	3259900

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.**6d**

Specify nature of costs ▶

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 ▶ **FLEXIBLE INVESTMENT ANNUITY**

b Balance at the end of the previous year**7b****c** Additions: (1) Contributions deposited during the year**7c(1)**

(2) Dividends and credits.....

7c(2)

(3) Interest credited during the year.....

7c(3)

(4) Transferred from separate account.....

7c(4)

(5) Other (specify below)

7c(5)

▶

(6) Total additions

7c(6)**d** Total of balance and additions (add lines **7b** and **7c(6)**)**7d****e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

(2) Administration charge made by carrier.....

7e(2)

(3) Transferred to separate account.....

7e(3)

(4) Other (specify below)

7e(4)

▶

(5) Total deductions

7e(5)**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f****0**

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 MAC ARTHUR CO. 2015 AMENDED AND RESTATED 401(K) AND EMPLOYEE STOCK OWNERSHIP PLAN	B Three-digit plan number (PN) ▶	006
C Plan sponsor's name as shown on line 2a of Form 5500 MAC ARTHUR CO	D Employer Identification Number (EIN) 41-0388120	

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

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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)

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	138536	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 ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 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 <u>MAC ARTHUR CO. 2015 AMENDED AND RESTATED 401(K) AND EMPLOYEE STOCK OWNERSHIP PLAN</u>	B Three-digit plan number (PN) ►	<u>006</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MAC ARTHUR CO</u>	D Employer Identification Number (EIN) <u>41-0388120</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)
(Complete as many entries as needed to report all interests in DFEs)	

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN SMCAP S&P 600 INDEX SA-Z</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>		
c EIN-PN <u>42-0127290-028</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1576029</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP S&P 400 IDX SA-Z</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>		
c EIN-PN <u>42-0127290-023</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1683872</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL STABLE VALUE Z FUND</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL GLOBAL INVESTORS TRUST CO</u>		
c EIN-PN <u>93-6274328-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>13775383</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

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

SCHEDULE 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>MAC ARTHUR CO. 2015 AMENDED AND RESTATED 401(K) AND EMPLOYEE STOCK OWNERSHIP PLAN</u>	B Three-digit plan number (PN) ►	<u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MAC ARTHUR CO</u>	D Employer Identification Number (EIN) <u>41-0388120</u>	

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	855179	886456
(2) Participant contributions.....	1b(2)	1422	14
(3) Other	1b(3)	644	644
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	60	60
(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)	1175628	993022
(9) Value of interest in common/collective trusts.....	1c(9)	13303834	13775383
(10) Value of interest in pooled separate accounts	1c(10)	3121366	3259900
(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)	53795144	66296379
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1) 393204004	591094224
(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 465457281	676306082
Liabilities			
g	Benefit claims payable	1g 56958	
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j 61966544	77211500
k	Total liabilities (add all amounts in lines 1g through 1j)	1k 62023502	77211500
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l 403433779	599094582

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) 6894493	
	(B) Participants	2a(1)(B) 4626268	
	(C) Others (including rollovers).....	2a(1)(C) 1149405	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)	12670166
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E) 46285	
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)	46285
(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) 863555	
	(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)	863555
(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) 197890221	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	197890221

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		213053
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		689618
(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)		5728457
c Other income.....	2c		1505327
d Total income. Add all income amounts in column (b) and enter total.....	2d		219606682
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	23799688	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)	1230	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		23800918
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		6425
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	138536	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		138536
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		23945879
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		195660803
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: **BOYUM & BARENSCHEER, PLLP**

(2) EIN: **41-6192096**

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		1579

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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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 MAC ARTHUR CO. 2015 AMENDED AND RESTATED 401(K) AND EMPLOYEE STOCK OWNERSHIP PLAN	B Three-digit plan number (PN) ► 006
C Plan sponsor's name as shown on line 2a of Form 5500 MAC ARTHUR CO	D Employer Identification Number (EIN) 41-0388120

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 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.)
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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
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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.
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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 _____

MacArthur Co. 2015 Amended and Restated 401(k) and
Employee Stock Ownership Plan

*Financial Statements, Supplemental Schedule and
Independent Auditor's Report*

December 31, 2021 and 2020

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

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December 31, 2021 and 2020

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Independent Auditor's Report

To the Board of Directors of
MacArthur Co.
Saint Paul, Minnesota

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

We have performed an audit of the accompanying financial statements of MacArthur Co. 2015 Amended and Restated 401(k) 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 MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements of information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Opinion on the 2021 Financial Statements

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

- the amounts and disclosures in the 2021 financial statements referred to above, 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 referred to above 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).

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership 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 MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards, we:

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

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

- 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 MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership 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 MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership 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 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 Schedules Required by ERISA

The supplemental schedule of Assets (held at end of year) as of December 31, 2021, and the supplemental schedule of delinquent participant contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the 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 generally accepted auditing standards. 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.

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the 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 — Auditor's Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform, and we did not perform auditing procedures with respect to the information certified by a qualified institution. In our report dated October 14, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.



October 13, 2022
Boyum & Barescheer PLLP
St. Paul, Minnesota

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2021			2020		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
ASSETS						
Investments at Fair Value	\$ 451,589,589	\$ 222,836,357	\$ 674,425,946	\$ 314,439,850	\$ 148,984,558	\$ 463,424,408
Notes Receivable from Participants	993,022	-	993,022	1,175,628	-	1,175,628
Contributions Receivable:						
Employer	886,456	-	886,456	855,179	-	855,179
Participant	658	-	658	2,066	-	2,066
Total Contributions Receivable	887,114	-	887,114	857,245	-	857,245
Total Assets	453,469,725	222,836,357	676,306,082	316,472,723	148,984,558	465,457,281
LIABILITIES						
Distribution Payable	-	-	-	56,958	-	56,958
Loan Payable—2004	-	2,110,599	2,110,599	-	3,089,523	3,089,523
Loan Payable—2015	-	-	-	-	516,277	516,277
Loan Payable—2017	-	19,923,690	19,923,690	-	20,696,391	20,696,391
Loan Payable—2018	-	11,106,328	11,106,328	-	11,520,943	11,520,943
Loan Payable—2019	-	13,181,727	13,181,727	-	13,656,062	13,656,062
Loan Payable—2020	-	12,068,208	12,068,208	-	12,487,348	12,487,348
Loan Payable—2021	-	18,820,948	18,820,948	-	-	-
Total Liabilities	-	77,211,500	77,211,500	56,958	61,966,544	62,023,502
Net Assets Available for Benefits	\$ 453,469,725	\$ 145,624,857	\$ 599,094,582	\$ 316,415,765	\$ 87,018,014	\$ 403,433,779

See accompanying notes to the financial statements.

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Statements of Changes in Net Assets Available for Benefits

<i>Years Ended December 31,</i>	2021			2020		
	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>
Additions						
Net Appreciation in Fair Value of Investments	\$ 119,992,780	\$ 84,532,034	\$ 204,524,814	\$ 61,453,923	\$ 42,179,145	\$ 103,633,068
Interest and Dividends	862,325	-	862,325	711,275	-	711,275
Interest Income on Notes Receivable from Participants	46,285	-	46,285	58,046	-	58,046
Income from Redemption Transaction	1,501,862	-	1,501,862	346,729	-	346,729
Contributions:						
Employer	3,154,080	3,740,413	6,894,493	3,112,866	3,438,938	6,551,804
Participant—Deferrals	4,626,268	-	4,626,268	4,283,334	-	4,283,334
Participant—Rollovers	1,149,405	-	1,149,405	916,986	-	916,986
Total Contributions	8,929,753	3,740,413	12,670,166	8,313,186	3,438,938	11,752,124
Allocation of MacArthur Co. Common Stock	29,659,179	-	29,659,179	20,072,866	-	20,072,866
Total Additions	160,992,184	88,272,447	249,264,631	90,956,025	45,618,083	136,574,108
Deductions						
Benefits Paid to Participants	23,799,688	-	23,799,688	22,572,584	-	22,572,584
Administrative Expenses	138,536	-	138,536	117,884	-	117,884
Interest Expense	-	6,425	6,425	-	5,400	5,400
Allocation of MacArthur Co. Common Stock	-	29,659,179	29,659,179	-	20,072,866	20,072,866
Total Deductions	23,938,224	29,665,604	53,603,828	22,690,468	20,078,266	42,768,734
Net Increase	137,053,960	58,606,843	195,660,803	68,265,557	25,539,817	93,805,374
Net Assets Available for Benefits—Beginning of Year	316,415,765	87,018,014	403,433,779	248,150,208	61,478,197	309,628,405
Net Assets Available for Benefits—End of Year	\$ 453,469,725	\$ 145,624,857	\$ 599,094,582	\$ 316,415,765	\$ 87,018,014	\$ 403,433,779

See accompanying notes to the financial statements.

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

1. Description of Plan

General

The following description of the MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan (the Plan) adopted by MacArthur Co. (plan sponsor) is provided for general information purposes only. The Plan includes the accounts of MacArthur Co. and its wholly owned subsidiaries, Energy Panel Structures, Inc., Weekes Forest Products, Inc., and Snively Forest Products, Inc. (collectively the Company). Participants should refer to the Plan agreement for more complete information.

The Plan is a combination 401(k) plan, profit-sharing plan and an employee stock ownership plan (ESOP). On December 29, 2004, the Plan acquired all of the remaining outstanding common stock of the Company, financed through the use of the Plan's segregated profit-sharing assets and a loan from the Company. Subsequent loans have been made to the Plan from the Company to fund distributions. Company stock is released to Plan participant's accounts as the loans are paid in accordance with applicable regulations under the Internal Revenue Code (Note 9). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility

An eligible employee completing thirty consecutive days of service is eligible to participate in the 401(k) and profit-sharing portions of the Plan. Substantially all employees, except those covered under collective bargaining agreements, are eligible to participate in the ESOP portion of the Plan upon attaining the age of 18 and completing at least 1,000 hours of service during a 12-month eligibility computation period.

Contributions

Participants may elect to contribute a percentage of compensation as salary reduction contributions subject to limitations, as defined in the Plan. Effective July 2021, participants may also make Roth contributions subject to limitations as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified plans. The Company may make a discretionary matching contribution of 100% of the first 6% of compensation contributed by the participant, up to a maximum of 6%. The Company made matching contributions of approximately \$3,154,000 and \$3,113,000 for the years ended December 31, 2021 and 2020, respectively.

The Company will also make an ESOP contribution, which will be used to repay the Plan's original and subsequent loans with the Company. The Company may also make annual discretionary ESOP and profit-sharing contributions to meet the liquidity requirements of the Plan.

Participant Accounts

Each participant's account is credited with the participant's elective deferrals, the Company matching and discretionary profit-sharing contributions, other Plan reallocations, allocations of Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined.

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

1. Description of Plan (Continued)

Forfeitures

Forfeitures are retained in the Plan and may be used to pay administrative expenses, reallocated to participant accounts, or used to reduce employer matching contributions to participants eligible to receive such a contribution. Forfeitures of \$210,207 and \$168,867 were used to reduce employer matching contributions for the years ended December 31, 2021 and 2020, respectively. Forfeitures of \$652,384 and \$498,928 were reallocated to participant accounts for the years ended December 31, 2021 and 2020, respectively. Forfeitures of non-vested benefits were \$251,746 and \$211,030 at December 31, 2021 and 2020, respectively.

Notes Receivable from Participants

Participants may borrow against their vested account balances, subject to a minimum note of \$1,000. Notes will not be permitted to exceed the lesser of \$50,000 or 50% of the participant's vested interest in their account balance. The participant's interest in the Plan is security for the note, and prevailing interest rates are charged. The period of the note will be described in the promissory note evidencing the loan. Repayment is made by payroll deductions. Interest rates were 3.25% to 5.50% for outstanding notes at December 31, 2021.

Vesting

Participants are immediately vested in their contributions and the earnings thereon. Company matching and profit-sharing contributions are subject to a vesting percentage, which increases for each year of service at 20% per year. Participants are 100% vested upon completion of five years of vesting service.

Participant accounts become 100% vested if the participant becomes disabled or upon death, or if the participant reaches normal retirement age (age 65) as defined by the Plan, regardless of vested years of service.

Investment Options

Upon enrollment in the Plan, participants may direct the investment of participant contributions, including transfer and rollover contributions, into certain specific investment options according to procedures established by the plan administrator. Participants may change their investment options at any time.

Benefits Paid to Participants

Generally, benefits are distributed to participants who have retired, or terminated due to disability, death, or other reasons.

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

1. Description of Plan (Continued)

Benefits Paid to Participants (Continued)

Upon retirement, amounts attributable to 401(k) contributions, matching contributions made before January 1, 2005, and profit-sharing contributions will be distributed in a lump-sum payment. Amounts attributable to ESOP contributions and matching contributions (Company Stock Account) made after December 31, 2004, will be distributed in a lump-sum payment if such portion of the account is \$500,000 or less. If such amounts exceed the lump-sum threshold, up to an annual limitation amount of \$1,165,000 and \$1,150,000 for 2021 and 2020, respectively, distributions will be made in substantially equal annual installments over a period of no longer than five years. If such accounts exceed the limitation amount, the five year distribution period shall be extended according to an established schedule, as defined in the Plan.

Upon death or disability, a participant's account will be distributed in a lump-sum payment.

Upon termination for any reason other than retirement, death or disability, amounts attributable to 401(k) contributions, matching contributions made before January 1, 2005 and profit-sharing contributions will be distributed in a lump-sum payment. Amounts attributable to ESOP contributions will be distributed in a lump-sum payment, if such portion of the account is less than the lump-sum threshold, otherwise in substantially equal annual installments as defined in the Plan.

Voting Rights

Generally, the plan trustee will vote all company shares. However, participants are entitled to direct the trustee as to the manner in which shares allocated to their accounts are to be voted with respect to certain defined corporate matters. The trustee will also have the right to vote any unallocated shares and shares not voted by participants.

Put Option

Under federal income tax regulations, employer stock that 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 a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the current value of the stock as determined by an independent appraiser. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash for their employer stock in the Plan. The obligation to repurchase participant shares may be designated to the Plan by the Company.

Diversification

Participants who are at least age 55 with at least 10 years of service in the Plan, including service prior to 2004, may elect to diversify a portion of their account invested in company stock. Participants may diversify up to 25% of their company stock accounts in each of the first five years of a six-year period, less any amounts previously diversified. The diversification percentage increases to 50% in the sixth year. Amounts diversified are directed to various investment options.

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Valuation of Investments

The investment in common stock of the Company is valued at estimated fair market value, determined by an independent appraiser (Note 3).

Other investments are reported at fair value (except for the Principal Stable Value Z Fund, which is 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 administrator determines the valuation policies utilizing information provided by the investment advisors, custodian, and trustee. See Note 3 for discussion of fair value measurements.

Investment contracts held by a defined-contribution retirement plan are required to be reported at fair value. However, contract value is the relevant measurement attributable for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The investment in the Principal Stable Value Z Fund (the Collective Trust Fund) is presented in the Statements of Net Assets Available for Benefits and Statements of Changes in Net Assets Available for Benefits at contract value, which approximately fair value.

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 Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. No allowance for credit losses has been recorded as of December 31, 2021 and 2020. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity 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, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

2. Summary of Significant Accounting Policies (Continued)

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the plan sponsor and 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 advisory fees are included in administrative expenses. Investment related expenses are included in the net appreciation in fair value of investments.

Subsequent Events

The Plan has evaluated the effects of subsequent events through October 13, 2022, the date the financial statements were available to be released.

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 FASB ASC 820 are described as follows:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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.

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

3. Fair Value Measurements (Continued)

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: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the 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.

Pooled Separate Accounts: Based on the fair value of the underlying mutual funds.

Collective Trust Fund: Valued at the (NAV) of units of a bank collective trust. The NAV, as provided by the custodian, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

MacArthur Co. Common Stock: Valued at fair market value based on an independent appraisal using information derived from the Company. This appraisal was based upon a combination of market and income valuation techniques. The valuation techniques deemed by the appraiser to be appropriate were discounted cash flow and guideline company methods. The significant unobservable inputs included projected cash flows, the weighted average cost of capital, EBIT and EBITDA market multiples, and discount for lack of marketability. Plan management accumulates the data for the appraiser from the audited financial statements of the Company, underlying financial records and financial projections based on Company management's best estimates. The appraiser prepares a preliminary report which Plan management, along with the ESOP trustee, reviews and approves.

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

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

3. Fair Value Measurements (Continued)

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

Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
MacArthur Co. Common Stock	\$ -	\$ -	\$ 591,094,224	\$ 591,094,224
Mutual Funds	66,296,439	-	-	66,296,439
Pooled Separate Accounts	-	3,259,900	-	3,259,900
Total Assets at Fair Value	66,296,439	3,259,900	591,094,224	660,650,563
Collective Trust Fund (a)	-	-	-	13,775,383
Total Assets at Fair Value	<u>\$ 66,296,439</u>	<u>\$ 3,259,900</u>	<u>\$ 591,094,224</u>	<u>\$ 674,425,946</u>

Assets at Fair Value as of December 31, 2020				
	Level 1	Level 2	Level 3	Total
MacArthur Co. Common Stock	\$ -	\$ -	\$ 393,204,004	\$ 393,204,004
Mutual Funds	53,795,204	-	-	53,795,204
Pooled Separate Accounts	-	3,121,366	-	3,121,366
Total Assets at Fair Value	53,795,204	3,121,366	393,204,004	450,120,574
Collective Trust Fund (a)	-	-	-	13,303,834
Investments at Fair Value	<u>\$ 53,795,204</u>	<u>\$ 3,121,366</u>	<u>\$ 393,204,004</u>	<u>\$ 463,424,408</u>

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

4. Investments—MacArthur Co. Common Stock

The investment in MacArthur Co. Common Stock includes allocated and unallocated stock. Unallocated stock is held as collateral for outstanding loans with the plan sponsor (Note 9). The cost of allocated and unallocated shares has not been determined. Total shares held were 990,938 at December 31, 2021 and 2020, reported as follows:

	2021		2020	
	Shares	Fair Value	Shares	Fair Value
Allocated	617,365	\$ 368,257,867	607,170	\$ 244,219,446
Unallocated	373,573	222,836,357	383,768	148,984,558
Total	<u>990,938</u>	<u>\$ 591,094,224</u>	<u>990,938</u>	<u>\$ 393,204,004</u>

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

5. Information Prepared and 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. Accordingly, Principal Trust Company, the custodian of the Plan's investments at December 31, 2021 and 2020, has certified to the completeness and accuracy of the Plan's assets as reflected in the Statements of Net Assets Available for Benefits and the Supplemental Schedule H, line 4i-Schedule of Assets (Held at End of Year) as of December 31, 2021 and 2020, and related investment activity reflected in the Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2021 and 2020.

6. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated November 21, 2016, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). 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 plan 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 jurisdictions; however, there are currently no audits for any tax periods in progress.

7. Plan Termination

Although no such intent has been expressed, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, all participants will become 100% vested in their employer accounts.

8. Party-In-Interest Transactions

The Plan holds MacArthur Co. common stock. The Company is the employer, plan sponsor and plan administrator. Transactions in the Company's common stock are party-in-interest transactions.

Certain plan investments are shares of separate pooled accounts and a collective trust fund managed by the custodian. These transactions qualify as party-in-interest transactions.

In 2021, the Plan made total payments of \$3,740,413 on outstanding loans due to the Company, which released 49,722 of unallocated shares. In 2020, the Plan made total payments of \$3,438,938 on outstanding loans due to the Company, which released 50,587 of unallocated shares.

In 2021, the Company made a re-leveraging exempt loan to the Plan in the amount of \$18,978,944, due over 30 years. In 2020, the Company made a re-leveraging exempt loan to the Plan in the amount of \$12,592,175, due over 30 years.

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

8. Party-In-Interest Transactions (Continued)

Fees incurred by the Plan for administrative expenses paid to the custodian amounted to \$138,536 and \$117,884 for the years ended December 31, 2021 and 2020, respectively.

9. Loans Payable

On December 29, 2004, the Plan, entered into a \$19,578,648 exempt loan agreement with MacArthur Co., the plan sponsor. The proceeds of the loan were used to purchase 656,891 shares of MacArthur Co. common stock, representing all of the remaining outstanding shares not previously held by the Plan. The loan agreement provides for a twenty-year monthly amortization, beginning January 31, 2005, at an interest rate of 0.01%.

All of the shares acquired with the exempt loan were unallocated to participants as of December 31, 2004 and are released to participants as the loan is paid. Unallocated shares are collateral for the loan (Note 4).

In addition, the plan sponsor made short-term interest free loans to the Plan under the requirements of Prohibited Transaction Exemption (PTE) 80-26 of the Department of Labor for the years 2013 through 2015 to fund current Plan distribution requirements. Each of these short-term loans were refinanced in the subsequent year as exempt loans within the meaning of the IRC and related regulations, for a three to five year period. In subsequent years, the plan sponsor has entered into re-leveraging transactions, whereby the Company has redeemed shares from the Plan and immediately sold an equal number of newly-issued shares to the Plan in exchange for a loan payable over 30 years. All outstanding loans to the plan have a 0.01% interest rate.

Aggregate maturities of loans payable at December 31, 2021, are as follows:

Years	2004 Loan	2017 Loan	2018 Loan	2019 Loan	2020 Loan	2021 Loan	Total
2022	\$ 978,924	\$ 772,778	\$ 414,656	\$ 474,383	\$ 419,182	\$ 631,729	\$ 3,691,652
2023	978,924	772,856	414,697	474,430	419,224	631,792	3,691,923
2024	152,751	772,933	414,736	474,474	419,263	631,850	2,866,007
2025	-	773,010	414,780	474,525	419,308	631,918	2,713,541
2026	-	773,088	414,822	474,572	419,350	631,981	2,713,813
Thereafter	-	16,059,025	9,032,637	10,809,343	9,971,881	15,661,678	61,534,564
Total	<u>\$2,110,599</u>	<u>\$19,923,690</u>	<u>\$11,106,328</u>	<u>\$13,181,727</u>	<u>\$12,068,208</u>	<u>\$18,820,948</u>	<u>\$77,211,500</u>

10. Share Redemption and Subscription

Effective October 15, 2021, the Company redeemed 47,830 shares from the Plan to facilitate repurchase obligations. Immediately following the redemption, the Plan subscribed for an equal number of newly-issued shares from the Company in exchange for a loan payable of \$18,978,944 payable over 30 years.

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

10. Share Redemption and Subscription (Continued)

The 2021 shares were redeemed at their fair market value at the date of the transaction and consisted of 47,830 of previously allocated shares. The subscribed shares were acquired at their fair market value as of December 31, 2020. The difference in fair market value between the redeemed shares and subscribed shares resulted in additional income to the Plan of approximately \$1,502,000.

Effective October 15, 2020, the Company redeemed 42,284 shares from the Plan to facilitate repurchase obligations. Immediately following the redemption, the Plan subscribed for an equal number of newly-issued shares from the Company in exchange for a loan payable of \$12,592,175 payable over 30 years.

The 2020 shares were redeemed at their fair market value at the date of the transaction and consisted of 42,284 of previously allocated shares. The subscribed shares were acquired at their fair market value as of December 31, 2019. The difference in fair market value between the redeemed shares and subscribed shares resulted in additional income to the Plan of approximately \$347,000.

The redemption and subscription transactions are summarized for the years ended December 31, 2021 and 2020, as follows:

2021 Redemption and Subscription	Shares	Value
Proceeds from Redemption of Allocated Shares	47,830	\$ 20,480,806
Less: Value of Shares Redeemed	(47,830)	(18,978,944)
Income from Redemption Transaction		<u>\$ 1,501,862</u>
2020 Redemption and Subscription	Shares	Value
Proceeds from Redemption of Allocated Shares	42,284	\$ 12,938,904
Less: Value of Shares Redeemed	(42,284)	(12,592,175)
Income from Redemption Transaction		<u>\$ 346,729</u>

11. Risks and Uncertainties

The Plan may invest in various types of investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes, could materially affect participant's account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

12. Concentration and Contingencies

The investment in MacArthur Co. Common Stock accounted for 88% and 85% of total assets for the years ended December 31, 2021 and 2020, respectively.

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Notes to Financial Statements

December 31, 2021 and 2020

13. Prohibited Transactions

During 2021, the Plan Sponsor discovered late remittances of participant deferrals to the Plan of approximately \$1,600. During 2020, the Plan Sponsor discovered late remittances of participant deferrals to the Plan of approximately \$6,600. The Company has made contributions to the affected participant's accounts to compensate them for potential lost income due to delays of the late remittances during 2021 and 2020.

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Supplemental Schedule

As of December 31, 2021

Plan Name: MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan
 EIN: 41-0388120
 Plan Number: 006

Schedule H, Line 4a—Schedule of Delinquent Participant Contributions for the Year Ended December 31, 2021

Total That Constitutes Nonexempt Prohibited Transactions

	Check Here If Late Participant Loan Repayments Are Included	Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program	Contributions Pending Correction In Voluntary Fiduciary Correction Program	Total Fully Corrected Under Voluntary Fiduciary Correction Program and Prohibited Transaction Exemption 2002-51
Participant Contributions Transferred Late to the Plan					
Check here if Late Participant Loan Repayments Are Included:		\$ -	\$ 1,579	\$ -	\$ 1,579

MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan

Supplemental Schedule

As of December 31, 2021

Plan Name: MacArthur Co. 2015 Amended and Restated 401(k) and Employee Stock Ownership Plan
EIN: 41-0388120
Plan Number: 006

Schedule H, Line 4i—Schedule of Assets (Held At End of Year)

(a)	(b)	(c)	0	0
	Issuer	Description of Investment	Cost	Current Value
*	MACARTHUR CO. - COMMON STOCK	990,938 Shares ***	\$ -	\$ 591,094,224
	AM FDS EUROPACIFIC GRTH R6 FUND	Mutual Fund	**	6,765,724
	AMERICAN CENTUR MID-CAP VAL R6	Mutual Fund	**	2,016,109
	AM FDS TRGT DTE RTM 2010 R6 FD	Mutual Fund	**	5,958
	AM FDS TRGT DTE RTM 2020 R6 FD	Mutual Fund	**	606,789
	AM FDS TRGT DTE RTM 2025 R6 FD	Mutual Fund	**	716,832
	AM FDS TRGT DTE RTM 2030 R6 FD	Mutual Fund	**	1,200,803
	AM FDS TRGT DTE RTM 2035 R6 FD	Mutual Fund	**	403,067
	AM FDS TRGT DTE RTM 2040 R6 FD	Mutual Fund	**	31,471
	AM FDS TRGT DTE RTM 2045 R6 FD	Mutual Fund	**	93,425
	AM FDS TRGT DTE RTM 2050 R6 FD	Mutual Fund	**	93,862
	AM FDS TRGT DTE RTM 2055 R6 FD	Mutual Fund	**	72,451
	AM FDS TRGT DTE RTM 2060 R6 FD	Mutual Fund	**	100,252
	AM FDS TRGT DTE RTM 2065 R6 FD	Mutual Fund	**	31,338
	DFA INT'L SMALL CAP VALUE I FUND	Mutual Fund	**	1,028,886
	FIDELITY 500 INDEX FUND	Mutual Fund	**	6,967,108
	INV OPPENHEIM DEV MARK R6 FD	Mutual Fund	**	2,033,203
	JANUS HENDERSON VENTURE N FD	Mutual Fund	**	1,643,431
	JP MORGAN CORE PLUS BOND R6 FUND	Mutual Fund	**	8,892,940
	JP MORGAN EQUITY INCOME R6 FUND	Mutual Fund	**	7,520,713
	MFS GROWTH R6 FUND	Mutual Fund	**	6,625,189
	PGIM HIGH YIELD R6 FUND	Mutual Fund	**	1,833,973
	PIMCO INTL BOND (USD-HDG) I FD	Mutual Fund	**	1,608,215
*	PRINCIPAL MIDCAP R6 FUND	Mutual Fund	**	2,109,644
*	PRINCIPAL MIDCAP S&P 400 IDX SA-Z	Pooled Separate Account	**	1,683,872
*	PRIN RE SECS R6 FUND	Mutual Fund	**	836,379
*	PRINCIPAL SMCAP S&P 600 INDEX SA-Z	Pooled Separate Account	**	1,576,028
*	PRINCIPAL STABLE VALUE Z FUND	Collective Trust Fund	**	13,775,383
	T. ROWE PRICE-US TREASURY MONEY FUND	Mutual Fund	**	10,979,059
	TEMPLETON GLOBAL BOND R6 FUND	Mutual Fund	**	1,283
	WELLS FARGO SP SMCP VAL R6 FUND	Mutual Fund	**	2,078,335
	Total Investments			674,425,946
*	Notes Receivable from Participants	Interest at 3.25% to 5.50%	- 0 -	993,022
Total Assets (Held at End of Year)				\$ 675,418,968

* Represents a party-in-interest to the Plan.

** Cost information has been omitted for participant-directed investments.

*** Represents 373,573 Unallocated Shares and 617,365 Allocated Shares.

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

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

MAC ARTHUR CO. 2015 AMENDED AND RESTATED 401(k)
 ERSHIP PLAN
 EIN 41-0388120
 PLAN NUMBER 006
 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
	Wells Fargo	Registered Investment Company Allspring Spec Sm Cp Value R6	\$ 0.00	\$ 2,078,334.64
	The American Funds	Registered Investment Company Am Fds EuroPacific Grth R6 Fd	\$ 0.00	\$ 6,765,723.95
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2010 R6 Fd	\$ 0.00	\$ 5,957.74
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2025 R6 Fd	\$ 0.00	\$ 716,832.08
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2030 R6 Fd	\$ 0.00	\$ 1,200,803.37
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2035 R6 Fd	\$ 0.00	\$ 403,066.74
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2040 R6 Fd	\$ 0.00	\$ 31,471.27
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2045 R6 Fd	\$ 0.00	\$ 93,424.55
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2050 R6 Fd	\$ 0.00	\$ 93,862.11
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2060 R6 Fd	\$ 0.00	\$ 100,251.86
	American Funds Service Company	Registered Investment Company Am Fds Trgt Dte Rtm 2065 R6 Fd	\$ 0.00	\$ 31,337.54
	American Century Investments	Registered Investment Company American Centur Mid-Cap Val R6	\$ 0.00	\$ 2,016,108.87
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE Rtm 2020 R6 FD	\$ 0.00	\$ 606,789.04
	American Funds Service Company	Registered Investment Company AM FDS TRGT DTE Rtm 2055 R6 FD	\$ 0.00	\$ 72,450.61
		Employer Security Common Stock - Employer Security	\$ 0.00	\$591,094,224.18

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

MAC ARTHUR CO. 2015 AMENDED AND RESTATED 401(k)
 ERSHIP PLAN
 EIN 41-0388120
 PLAN NUMBER 006
 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
	Dimensional Fund Advisors	Registered Investment Company DFA Int'l Small Cap Value I Fd	\$ 0.00	\$ 1,028,886.33
	Fidelity Investments	Registered Investment Company Fidelity 500 Index Fund	\$ 0.00	\$ 6,967,108.26
	Oppenheimer	Registered Investment Company Inv Dev Mark R6 Fd	\$ 0.00	\$ 2,033,202.80
	Janus International Holding, LLC	Registered Investment Company Janus Henderson Venture N Fd	\$ 0.00	\$ 1,643,431.21
	JP Morgan Funds	Registered Investment Company JP Morgan Core Plus Bond R6 Fd	\$ 0.00	\$ 8,892,940.21
	JP Morgan Funds	Registered Investment Company JP Morgan Equity Income R6 Fd	\$ 0.00	\$ 7,520,713.29
	MFS Investment Management	Registered Investment Company MFS Growth R6 Fund	\$ 0.00	\$ 6,625,189.25
	Principal Financial Group	Interest Bearing Cash Other Investments - Interest Bearing Cas	\$ 0.00	\$ 60.14
	Principal Financial Group	Registered Investment Company Other Investments - Registered Investment	\$ 0.00	\$ 10,978,998.80
*	Principal Funds Inc	Registered Investment Company Prin MidCap R6 Fund	\$ 0.00	\$ 2,109,644.46
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap S&P 400 Idx SA-Z	\$ 0.00	\$ 1,683,871.68
*	Principal Funds Inc	Registered Investment Company Prin RE Secs R6 Fund	\$ 0.00	\$ 836,378.99
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap S&P 600 Index SA-Z	\$ 0.00	\$ 1,576,028.54
*	Principal Global Investors Trust Co	Common/Collective Trust Principal Stable Value Z Fund	\$ 0.00	\$ 13,775,383.00
	PGIM Investments	Registered Investment Company PGIM High Yield R6 Fund	\$ 0.00	\$ 1,833,972.86

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

MAC ARTHUR CO. 2015 AMENDED AND RESTATED 401(k)
ERSHIP PLAN
EIN 41-0388120
PLAN NUMBER 006
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
	PIMCO Funds	Registered Investment Company PIMCO Intl Bond (USD-Hdg) I Fd	\$ 0.00	\$ 1,608,215.11
	Franklin Templeton Investments	Registered Investment Company Templeton Global Bond R6 Fund	\$ 0.00	\$ 1,283.22
*	Participant Loans	Range of Interest Rates Rates Range From 3.25% To 5.50%	\$ 0.00	\$ 993,022.00

