

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>STAR PIPE PRODUCTS, LTD. 401(K) PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1994</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>76-0000905</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>713-558-3000</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>424990</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1994</u>		2b Employer Identification Number (EIN) <u>76-0000905</u>		2c Plan Sponsor's telephone number <u>713-558-3000</u>		2d Business code (see instructions) <u>424990</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>										
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2c Plan Sponsor's telephone number <u>713-558-3000</u>											
2d Business code (see instructions) <u>424990</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>STAR PIPE PRODUCTS, LTD.</u> <u>4018 WEST HOLLOW PARKWAY</u> <u>HOUSTON, TX 77082-4604</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.	10/17/2022	LUIS GARCIA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	520
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)	446
a(2) Total number of active participants at the end of the plan year		6a(2)	327
b Retired or separated participants receiving benefits.....		6b	1
c Other retired or separated participants entitled to future benefits		6c	95
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	423
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	424
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	385
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	13
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: 3H 2E 2F 2G 2J 2K 2T 3D 2R			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE 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 STAR PIPE PRODUCTS, LTD. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 STAR PIPE PRODUCTS, LTD.	D Employer Identification Number (EIN) 76-0000905	

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
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65 71	RECORDKEEPER	33498	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

JAYKAY WEALTH ADVISORS INC

56-2424170

(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?
27	ADVISOR	23808	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BAIRD SH TM BOND IS - US BANCORP F 39-0281260	0.02%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
GLENMEDE LG CAP CORE - STATE STREE 04-0025081	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
J H BALANCED T - JANUS SERVICES LL 43-1804048	0.35%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
JHANCOCK BOND I - JOHN HANCOCK SIG 01-0233346	0.05%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MS INSIGHT A - DST ASSET MANAGER S 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MSIF INTL ADV PTF I - DST ASSET MA 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.15%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
NB LG CAP VAL INST - DST ASSET MAN 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PIM STKPLUS SM A - DST ASSET MANAG 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.45%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP BLUE CHIP GRTH - T. ROWE PRICE	0.15%	
52-2269240		

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP DIV GROWTH - T. ROWE PRICE SER 52-2269240	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
WM BLAIR SMIDCP GR N - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ALGER SMALL CAP GROWTH INSTL FD CL 600 PLAZA ONE 6TH FL JERSITY CITY, NJ 07311	0.40%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AMERICAN 2025 TARGETDATE RETIREMNT 3500 WISEMAN BLVD SAN ANTONIO, TX 78251-4321	0.37%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BARON GLOBAL ADVANTAGE FD RETAIL 767 5TH AVENUE 49TH FLOOR NEW YORK, NY 10153	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ALPS/KOTAK INDIA GROWTH INVESTOR 1290 BROADWAY SUITE 1100 DENVER, CO 80203	0.40%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CLEARBRIDGE INTERN'TGROWTH FD CL A 620 8TH AVENUE 49TH FL. NEW YORK, NY 10018	0.40%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T ROWE PRICE FINANCIAL SERVICES 4515 PAINTERS MILL RD OWINGS MILLS, MD 21117	0.15%

(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.	
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021					
A Name of plan STAR PIPE PRODUCTS, LTD. 401(K) PROFIT SHARING PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 STAR PIPE PRODUCTS, LTD.				D Employer Identification Number (EIN) 76-0000905	
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: WF STABLE FUND C					
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.					
c EIN-PN 52-2250946-001		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1216742	
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)	

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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>STAR PIPE PRODUCTS, LTD. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>STAR PIPE PRODUCTS, LTD.</u>	D Employer Identification Number (EIN) <u>76-0000905</u>	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	2678	319
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	556211	404163
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	281170	784304
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	358656	344507
(9) Value of interest in common/collective trusts	1c(9)	1376789	1216742
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	17528398	19431391
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	20103902	22181426

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	20103902	22181426
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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.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	246175	
(B) Participants	2a(1)(B)	1264387	
(C) Others (including rollovers).....	2a(1)(C)	25576	
(2) Noncash contributions.....	2a(2)	0	1536138
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	50	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	17193	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		17243
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	19	1712887
(B) Common stock	2b(2)(B)	3101	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1709767	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1712887
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1563175	-92925
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	1656100	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	78127
(B) Other	2b(5)(B)	78127	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		23235
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		372162
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		3646867
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1424357	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1424357
f Corrective distributions (see instructions).....	2f		77134
g Certain deemed distributions of participant loans (see instructions).....	2g		10081
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	666	
(4) Other.....	2i(4)	57105	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		57771
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1569343
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		2077524
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

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: HILLIARD & ASSOCIATES, P.C.

(2) EIN: 76-0411322

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.			

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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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 STAR PIPE PRODUCTS, LTD. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 STAR PIPE PRODUCTS, LTD.	D Employer Identification Number (EIN) 76-0000905

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
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): 04-6568107	
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 _____

**Star Pipe Products, Ltd.
401(k) Profit Sharing Plan**

Financial Statements

For the Year Ended December 31, 2021

**Star Pipe Products, Ltd.
401(k) Profit Sharing Plan**

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December 31, 2021

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HILLIARD & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
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SUGAR LAND, TEXAS 77478

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E-mail: Info@hilliardandassociates.com

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Participants of
Star Pipe Products, Ltd. 401(k) Profit Sharing Plan

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

We have performed audits of the accompanying financial statements of Star Pipe Products, Ltd. 401(k) Profit Sharing 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 statements of net assets available for benefits as of December 31, 2021, and 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Star Pipe Products, Ltd. 401(k) Profit Sharing 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 audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2021, and 2020, and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the 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 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).

Basis for Opinion

We conducted our audits 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 Financial Statements section of our report. We are required to be independent of Star Pipe Products, Ltd. 401(k) Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. 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 Star Pipe Products, Ltd. 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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.
- 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 Star Pipe Products, Ltd. 401(k) Profit Sharing 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 Star Pipe Products, Ltd. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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.

Supplemental Schedules Required by ERISA

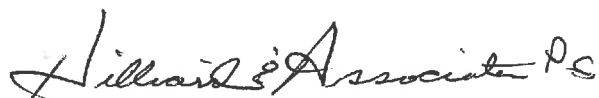
The supplemental schedules of Assets (Held at End of Year) and Delinquent Participant Contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the

supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

A handwritten signature in cursive script that reads "Hilliard & Associates PC".

Sugar Land, Texas
October 17, 2022

Financial Statements

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
As of December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Investments, at fair value	\$ 21,836,919	\$ 19,745,246
Employer receivable	222,604	246,175
Employee receivable	10,126	35,792
Notes receivable from participants	<u>344,507</u>	<u>358,656</u>
Total Assets	<u>22,414,156</u>	<u>20,385,869</u>
LIABILITIES		
Corrective distributions payable	<u>32,351</u>	<u>76,710</u>
Total Liabilities	<u>32,351</u>	<u>76,710</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 22,381,805</u></u>	<u><u>\$ 20,309,159</u></u>

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

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2021

ADDITIONS

Investment Income

Dividends and interest	\$ 1,712,937
Net change in fair value of investments	<u>380,599</u>

Total Investment Income (Loss)	<u>2,093,536</u>
---------------------------------------	------------------

Interest on Participant Loans	<u>17,193</u>
--------------------------------------	---------------

Contributions

Employee	1,205,946
Employer	222,604
Rollovers	<u>25,576</u>

Total Contributions	<u>1,454,126</u>
----------------------------	------------------

TOTAL ADDITIONS	<u>3,564,855</u>
------------------------	------------------

DEDUCTIONS

Benefit payments	1,434,438
Administrative expenses	<u>57,771</u>

TOTAL DEDUCTIONS	<u>1,492,209</u>
-------------------------	------------------

DECREASE IN NET ASSETS AVAILABLE FOR BENEFITS	2,072,646
--	-----------

NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR	<u>20,309,159</u>
---	-------------------

NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	<u><u>\$ 22,381,805</u></u>
---	-----------------------------

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

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2021

NOTE 1—DESCRIPTION OF THE PLAN

The following description of the Star Pipe Products, Ltd. 401(k) Profit Sharing Plan (“the Plan”) is provided for general information purposes only. Participants should refer to the plan document for more complete information.

The Plan was established on October 1, 1996, as a defined contribution plan under Section 401(k) of the Internal Revenue Code of 1986, as amended (“the IRC”). The Plan covers substantially all employees of Star Pipe Products, Ltd. and Star Pipe USA, LLC (“the Companies”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended. The Companies are the sponsors of the Plan and Star Pipe Products, Ltd. serves as the plan administrator.

The Plan has adopted a Pre-Approved Defined Contribution Plan sponsored by FMR LLC (Fidelity). The assets of the Plan are held by Fidelity Management Trust Company, who serves as the trustee of the Plan.

Contributions

Employees who have completed six months of service are eligible to make salary deferral contributions to the Plan beginning on the first of any calendar quarter on or after their eligible date. Participants may elect salary deferrals up to 90% of their eligible compensation, not to exceed the dollar limit set by law. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants’ contributions may be either pre-tax or Roth deferrals.

The Companies may make discretionary matching and other discretionary contributions to the Plan. As of 2021, eligible participants are no longer required to be employed on the last day of the plan year to receive a matching contribution.

Participant Accounts

Each participant’s account is credited with the participant’s contributions and allocations of (a) the Companies’ contribution and (b) investment income or loss and charged with an allocation of administrative expenses. Investment income or loss allocations are based on individual participant account balances as of the end of the day in which the income or loss was earned.

Forfeitures

Forfeited balances of terminated participants’ nonvested accounts are used to pay plan expenses and reduce future Company contributions.

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2021

Vesting

Participants are immediately 100 percent vested in their contributions and earnings thereon. Vesting in the Companies' discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is vested in the following percentages based upon years of credited service: 25% after one year, 50% after two years, 75% after three years, and 100% after four years.

Payment of Benefits

The Plan is intended for long-term savings but provides for early withdrawals and loan arrangements under certain conditions. Upon termination of service, a participant may elect to receive a lump-sum payment equal to the amount of benefits in his or her account.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear a reasonable rate of interest established by the administrator. Principal and interest are paid ratably through monthly payroll deductions.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Date of Management's Review

Management has evaluated subsequent events through October 17, 2022, the date which the financial statements were available to be issued.

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from these estimates.

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2021

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

Note Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. As of December 31, 2021, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced and the delinquent note receivable is recorded as a benefit payment.

Payment of Benefits

Benefit payments are recorded when paid.

Administrative Expenses

Administrative expenses of the Plan are allocated to participants' accounts. Loan setup fees, loan carrying fees and termination handling fees are paid by the participant from the Plan assets. During the year ended December 31, 2021, the Company paid \$6,250 on behalf of the Plan and provided certain administrative services at no cost.

NOTE 3—FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 2 inputs consist of other significant observable inputs (including quoted prices for similar securities, interest rates, etc.). Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available.

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2021

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount 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.

The valuation methodologies used for assets measured at fair value are as follows:

Mutual Funds

The fair value of mutual funds is based on quoted prices of the shares held by the Plan at year end.

Collective Investment Trust Funds

The fair value of collective investment trust funds is based on the net asset values as determined by the fund trustees using estimated fair value of the underlying net assets held by the funds. Net asset value is used as a practical expedient for fair value. This practical expedient is not used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions may occur daily. There were no unfunded commitments as of December 31, 2021.

One of the collective investment trust funds is a stable return fund. If the Plan initiates a full redemption of the stable return fund, the issuer reserves the right to require 12 months' notice in order to ensure that securities liquidations will be carried out in an orderly business manner.

Self-Directed Brokerage Accounts

Self-directed brokerage accounts consist of cash, stocks, mutual funds and exchange-traded funds ("ETFs"). The fair value of stocks, mutual funds and ETFs are based on quoted prices of the shares or units held at year end.

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

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2021

Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Assets in FV hierarchy:				
Self-directed brokerage	\$ 1,357,643	\$ -	\$ -	\$ 1,357,643
Mutual funds	19,262,534	-	-	19,262,534
Total assets in FV hierarchy	20,620,177	-	-	20,620,177
Investments measured at NAV				1,216,742
Total investments at FV	<u>\$ 20,620,177</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,836,919</u>

Assets at Fair Value as of December 31, 2020				
	Level 1	Level 2	Level 3	Total
Assets in FV hierarchy:				
Self-directed brokerage	\$ 1,093,835	\$ -	\$ -	\$ 1,093,835
Mutual funds	17,274,622	-	-	17,274,622
Total assets in FV hierarchy	18,368,457	-	-	18,368,457
Investments measured at NAV				1,376,789
Total investments at FV	<u>\$ 18,368,457</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,745,246</u>

NOTE 4—PLAN TERMINATION

Although it has not expressed any intent to do so, the Companies have the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE 5—RISKS AND UNCERTAINTIES

The Plan provides for various investments in equity funds and other funds. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term.

NOTE 6—FEDERAL INCOME TAX STATUS

The volume submitter plan obtained an IRS opinion letter dated June 30, 2020, in which the Internal Revenue Service stated that the volume submitter plan, as then designed, was in compliance with the applicable requirements of the IRC.

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2021

NOTE 7—FORFEITURES

As of December 31, 2021, and 2020, the balance of forfeited nonvested accounts totaled \$31,899 and \$33,038, respectively. The amounts may be used to offset future Plan expenses and future employer contributions. For the year ending December 31, 2021, \$18,762 was used to pay Plan expenses.

NOTE 8—INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

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

- a. Investments, as shown in the statements of net assets available for benefits and in the supplemental schedule as of December 31, 2021, and 2020.
- b. Investment income (loss), as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2021.

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

NOTE 9—RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits and contributions received per the financial statements to Schedule H of Form 5500. The 2020 contributions receivable are recognized as contributions income on the 2021 Schedule H of Form 5500. The 2021 contributions receivable are excluded from contributions income on Schedule H of Form 5500. Corrective contributions payable are deducted from contributions income in the financial statements.

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2021

	<u>2021</u>	<u>2020</u>
Net assets available for benefits per the financial statements	\$ 22,381,805	\$ 20,309,159
Employee contributions receivable	(10,126)	(35,792)
Employer contributions receivable	(222,604)	(246,175)
Corrective distributions payable	<u>32,351</u>	<u>76,710</u>
Net assets available for benefits per Schedule H of Form 5500	<u><u>\$ 22,181,426</u></u>	<u><u>\$ 20,103,902</u></u>
Employer contributions per the financial statements		\$ 222,604
Less contributions receivable at December 31, 2021		(222,604)
Add contributions receivable at December 31, 2020		<u>246,175</u>
Employer contributions per Schedule H of Form 5500		<u><u>\$ 246,175</u></u>
Employee contributions per the financial statements		\$ 1,205,946
Less contributions receivable at December 31, 2021		(10,126)
Add contributions receivable at December 31, 2020		35,792
Add corrective contributions payable at December 31, 2021		32,351
Add additional corrective contributions deducted from contributions		<u>424</u>
Employee contributions per Schedule H of Form 5500		<u><u>\$ 1,264,387</u></u>

Supplemental Information

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year)
December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Interest-Bearing Cash			
*	FID Cash Reserves	Interest-bearing cash	(1)	\$ 106,660
*	FID Government Money Mkt Fund	Interest-bearing cash	(1)	297,503
		Total Interest-Bearing Cash		<u>404,163</u>
	Noninterest-Bearing Cash	Noninterest-bearing cash	(1)	<u>319</u>
	Mutual Funds and ETFs			
	Advisorshares Dorsey Wright Short	Interest in registered investment co.	(1)	87,081
	Alexandria Real Estate Equities	Interest in registered investment co.	(1)	677
	Alger Small Cap Growth Inst Fund	Interest in registered investment co.	(1)	5,945
	Alps ETF	Interest in registered investment co.	(1)	3,251
	Alps/Kotak India Growth	Interest in registered investment co.	(1)	1,806
	American 2025 Target Date Rtrmt.	Interest in registered investment co.	(1)	6,074
	American Tower REIT	Interest in registered investment co.	(1)	2,967
	Amplify ETF Advanced Battery	Interest in registered investment co.	(1)	450
	ARK ETF Genomic Revolution Multi	Interest in registered investment co.	(1)	1,531
	ARK ETF Innovation	Interest in registered investment co.	(1)	2,838
	Avalonbay Communities Inc	Interest in registered investment co.	(1)	768
	Baird Short-Term Bond Fund Inst	Interest in registered investment co.	(1)	74,059
	Bank of Montreal Microsectors US	Interest in registered investment co.	(1)	19,117
	Baron Global Advantage Fund	Interest in registered investment co.	(1)	6,235
	Conestoga Small Cap Institutional	Interest in registered investment co.	(1)	152,331
	Digital Rlty Tr Inc	Interest in registered investment co.	(1)	718
	Eastgroup Pptys Inc	Interest in registered investment co.	(1)	920
	ETF Managers Tr AI Powered Eqt	Interest in registered investment co.	(1)	4,258
*	FID 500 Index Fund	Interest in registered investment co.	(1)	878,249
*	FID Agricultural Product Fund	Interest in registered investment co.	(1)	5,152
*	FID Capital & Income Fund	Interest in registered investment co.	(1)	150,956
*	FID Disruptive Automation Fund	Interest in registered investment co.	(1)	5,031
*	FID Disruptive Finance Fund	Interest in registered investment co.	(1)	5,130
*	FID Disruptors Fund	Interest in registered investment co.	(1)	4,743
*	FID Extended Market Index Fund	Interest in registered investment co.	(1)	90,012
*	FID Freedom 2005 Fund	Interest in registered investment co.	(1)	6,527
*	FID Freedom 2010 Fund	Interest in registered investment co.	(1)	10,628
*	FID Freedom 2015 Fund	Interest in registered investment co.	(1)	798,223
*	FID Freedom 2020 Fund	Interest in registered investment co.	(1)	1,015,703

The information shown on this schedule has been summarized from information provided by the Trustee,
which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
*	FID Freedom 2025 Fund	Interest in registered investment co.	(1)	3,465,763
*	FID Freedom 2030 Fund	Interest in registered investment co.	(1)	1,279,784
*	FID Freedom 2035 Fund	Interest in registered investment co.	(1)	1,820,883
*	FID Freedom 2040 Fund	Interest in registered investment co.	(1)	1,553,219
*	FID Freedom 2045 Fund	Interest in registered investment co.	(1)	746,227
*	FID Freedom 2050 Fund	Interest in registered investment co.	(1)	677,574
*	FID Freedom 2055 Fund	Interest in registered investment co.	(1)	457,786
*	FID Freedom 2060 Fund	Interest in registered investment co.	(1)	147,036
*	FID Freedom 2065 Fund	Interest in registered investment co.	(1)	13,664
*	FID Freedom Income Fund	Interest in registered investment co.	(1)	305
*	FID Global Bond Fund	Interest in registered investment co.	(1)	9,989
*	FID Investment Grade	Interest in registered investment co.	(1)	9,950
*	FID Nasdaq Comp Index Fund	Interest in registered investment co.	(1)	377,024
*	FID OTC Portfolio	Interest in registered investment co.	(1)	283,573
*	FID Real Estate Invest Portfolio	Interest in registered investment co.	(1)	34,808
*	FID Select Health Care Portfolio	Interest in registered investment co.	(1)	416,385
*	FID Select IT Services Portfolio	Interest in registered investment co.	(1)	274,068
*	FID Select Med Tech and Devices	Interest in registered investment co.	(1)	556,584
*	FID Select Software and IT Serv	Interest in registered investment co.	(1)	972,747
*	FID Small Cap Index Fund	Interest in registered investment co.	(1)	143,600
*	FID Total Bond Fund	Interest in registered investment co.	(1)	81,731
*	FID Value Strategies	Interest in registered investment co.	(1)	5,256
*	FID Water Sustainability Fund	Interest in registered investment co.	(1)	2,654
*	FID Zero Extnd Market Index	Interest in registered investment co.	(1)	7,824
*	FID Zero International Index	Interest in registered investment co.	(1)	6,388
*	FID Zero Total Market Index Fd	Interest in registered investment co.	(1)	7,533
	First Tr Exch Trd Alpha Fd II India	Interest in registered investment co.	(1)	2,425
	First Tr Exchange Traded Fd	Interest in registered investment co.	(1)	2,510
	Flexshares Trust Morningstar Global	Interest in registered investment co.	(1)	4,077
	Franklin Templeton ETF	Interest in registered investment co.	(1)	9,125
	Global X Fds Global X Lithium	Interest in registered investment co.	(1)	4,229
	Innovative Indl Pptys Inc	Interest in registered investment co.	(1)	2,682
	Invesco Exchange Traded Fd	Interest in registered investment co.	(1)	3,203
	IShares Trust MSCI India Sm Cap	Interest in registered investment co.	(1)	6,114
	Janus Henderson Balanced Fund	Interest in registered investment co.	(1)	117,641
	John Hancock Bond Fund	Interest in registered investment co.	(1)	103,692

The information shown on this schedule has been summarized from information provided by the Trustee,
which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Legg Mason Cap Mgmt Gbl GRW	Interest in registered investment co.	(1)	10,479
	MGM Growth Pptys LLC	Interest in registered investment co.	(1)	839
	Mid-Amer Apt Cmnty Inc	Interest in registered investment co.	(1)	933
	Morgan Stanley Insight Fund	Interest in registered investment co.	(1)	1,051,501
	Morgan Stanley Inst Intl Advantage	Interest in registered investment co.	(1)	201,147
	Neuberger Berman Lg Cap Value	Interest in registered investment co.	(1)	333,473
	Physicians Realty Trust	Interest in registered investment co.	(1)	483
	PIMCO StocksPLUS Small Fund	Interest in registered investment co.	(1)	57,148
	Proshares Tr Ultrashort	Interest in registered investment co.	(1)	3,378
	S&P 500 Depository Receipt	Interest in registered investment co.	(1)	47,940
	Sector SPDR Tr Shs Ben Int Energy	Interest in registered investment co.	(1)	5,716
	SPDR Dow Jones Indl Avg ETF	Interest in registered investment co.	(1)	62,683
	SPDR Indx Shs Fds FTSE/Macquarie	Interest in registered investment co.	(1)	847
	SPDR Ser KBW BK ETF	Interest in registered investment co.	(1)	17,028
	T. Rowe Price Blue Chip Growth	Interest in registered investment co.	(1)	433,716
	T. Rowe Price Dividend Growth	Interest in registered investment co.	(1)	115,752
	T. Rowe Price Financial Services	Interest in registered investment co.	(1)	5,648
	Vaneck Vectors ETF Gold Miners	Interest in registered investment co.	(1)	35,249
	Vaneck Vectors ETF Vid Gaming	Interest in registered investment co.	(1)	1,714
	Vanguard Sector Index Fds	Interest in registered investment co.	(1)	3,988
	William Blair Sm-Mid Cap Growth	Interest in registered investment co.	(1)	82,749
	Wisdomtree Tr India Earnings Fd	Interest in registered investment co.	(1)	9,547
		Total Mutual Funds and ETFs		19,431,391
Corporate Common Stocks				
	Adobe Sys Inc	Common stock	(1)	1,701
	Advisorshares Tr Ranger Equity Be	Common stock	(1)	56,422
	Aerovirment Inc.	Common stock	(1)	1,241
	Airbnb Inc.	Common stock	(1)	1,665
	Alphabet Inc.	Common stock	(1)	26,073
	Amazon.com Inc	Common stock	(1)	40,012
	AMC Entertainment Holdings Inc.	Common stock	(1)	19
	American Airlines Group Inc	Common stock	(1)	5,388
	Apple Computer Inc	Common stock	(1)	4,496
	Applied Materials Inc	Common stock	(1)	5,542
	Archer Aviation Inc	Common stock	(1)	1,812

The information shown on this schedule has been summarized from information provided by the Trustee,
which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Arista Networks Inc	Common stock	(1)	8,625
	Asana Inc.	Common stock	(1)	1,491
	Atlassian Corporation PLC	Common stock	(1)	3,813
	Avient Corporation	Common stock	(1)	565
	Axon Enterprise Inc	Common stock	(1)	1,570
	Axos Finl Inc	Common stock	(1)	3,075
	Bank of America Corp	Common stock	(1)	14,694
	BHP Billiton PLC	Common stock	(1)	2,988
	Bill Com Holdings Inc	Common stock	(1)	1,246
	Blade Air Mobility Inc	Common stock	(1)	883
	Box Inc	Common stock	(1)	786
	Byd Company Ltd	Common stock	(1)	17,098
	Caterpillar Inc	Common stock	(1)	3,308
	ChevronTexaco Corp	Common stock	(1)	2,934
	Cleveland Cliffs Inc	Common stock	(1)	2,177
	Cloudflare Inc.	Common stock	(1)	2,630
	Cognex Corp	Common stock	(1)	1,560
	Construction Partners Inc	Common stock	(1)	2,941
	Continental Res Inc Okla	Common stock	(1)	2,257
	Costco Wholesale Corp	Common stock	(1)	2,854
	Darling Intl Inc	Common stock	(1)	3,464
	Dell Technologies Inc	Common stock	(1)	2,808
	Devon Energy Corp	Common stock	(1)	4,578
	Discover Finl Svcs	Common stock	(1)	3,519
	Disney Walt Co Del	Common stock	(1)	13,940
	Docusign Inc	Common stock	(1)	762
	Edison Intl	Common stock	(1)	3,412
	Elastic N V	Common stock	(1)	615
	Etsy Inc	Common stock	(1)	15,326
	Facebook Inc	Common stock	(1)	36,662
	Farfetch Ltd	Common stock	(1)	1,671
	FedEx Corp NFS LLC	Common stock	(1)	1,297
	Fisker Inc	Common stock	(1)	1,416
	Ford Mtr Co Del	Common stock	(1)	168,704
	Fulgent Genetics Inc	Common stock	(1)	4,527
	GameStop Corp	Common stock	(1)	53

The information shown on this schedule has been summarized from information provided by the Trustee,
which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Ganfeng Lithium Co Ltd	Common stock	(1)	630
	Garmin Ltd Shs	Common stock	(1)	2,761
	Generac Holdings Inc	Common stock	(1)	3,519
	General Motors Co	Common stock	(1)	1,173
	Glencore XStrata PLC	Common stock	(1)	1,016
	Global Foundries Inc.	Common stock	(1)	6,497
	Goldman Sachs Group Inc	Common stock	(1)	7,822
	Infineon Tech AG	Common stock	(1)	2,318
	Intel Corp	Common stock	(1)	26,287
	Joby Aviation Inc.	Common stock	(1)	1,460
	Johnson & Johnson	Common stock	(1)	4,387
	Kinsale Cap Group Inc	Common stock	(1)	1,192
	KLA-Tencor Corp	Common stock	(1)	2,175
	Lam Research Corp	Common stock	(1)	9,424
	Lilium N V	Common stock	(1)	1,386
	Listed Fund Trust Roudhill Ball	Common stock	(1)	4,554
	Lithium Americas Corp	Common stock	(1)	2,912
	Livent Corp	Common stock	(1)	1,219
	Marathon Digital Holdings Inc	Common stock	(1)	1,314
	Marvell Technology Group Ltd.	Common stock	(1)	18,213
	Matterport Inc	Common stock	(1)	2,786
	Medmen Enterprises Inc	Common stock	(1)	1,421
	Microsoft Corp	Common stock	(1)	10,150
	Morgan Stanley Deen Witter & Co	Common stock	(1)	2,454
	MP Materials Corp	Common stock	(1)	2,271
	Nextera Energy Inc	Common stock	(1)	2,379
	Norsk Hydro	Common stock	(1)	3,942
	Northern Lts Fd Tr II	Common stock	(1)	1,213
	NortonLifelock Inc	Common stock	(1)	2,611
	Nucor Corp	Common stock	(1)	13,798
	Nvidia Corp	Common stock	(1)	23,543
	NXP Semiconductors N V	Common stock	(1)	2,294
	Ocugen Inc	Common stock	(1)	2,047
	ON Semiconductor Crp	Common stock	(1)	3,396
	OpenDoor Technologies Inc	Common stock	(1)	2,922
	Palantir Technologies Inc	Common stock	(1)	1,821

The information shown on this schedule has been summarized from information provided by the Trustee,
which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	PayPal Holdings Ing	Common stock	(1)	11,315
	Pubmatic Inc	Common stock	(1)	3,405
	Roku Inc	Common stock	(1)	6,846
	Schwab Charles Corp	Common stock	(1)	4,247
	Sentinelone Inc	Common stock	(1)	7,573
	ServiceNow Inc	Common stock	(1)	3,246
	Shift4 Pmts Inc	Common stock	(1)	869
	Shopify Inc	Common stock	(1)	5,510
	Shutterstock Inc	Common stock	(1)	2,236
	Silicon Motion Technology Corp	Common stock	(1)	2,393
	Silvergate Cap Corp	Common stock	(1)	7,410
	Snow Lake Resources Ltd	Common stock	(1)	1,728
	Snowflake Inc	Common stock	(1)	3,387
	Steel Dynamics Inc	Common stock	(1)	1,252
	Stronghold Digital Mining Inc	Common stock	(1)	1,285
	Sunny Optical Technology Group	Common stock	(1)	2,214
	SVB Finl Group	Common stock	(1)	6,782
	Synopsys Inc	Common stock	(1)	3,685
	Tailwind Two Acquisition Corp.	Common stock	(1)	989
	Taiwan Semiconductor Mfg Co Ltd	Common stock	(1)	7,929
	Tellurian Inc	Common stock	(1)	1,540
	Tesla Motors Inc	Common stock	(1)	5,284
	The Trade Desk Inc	Common stock	(1)	6,415
	Trupanion Inc	Common stock	(1)	1,320
	Uipath Inc	Common stock	(1)	2,156
	United Continental Holdings Inc	Common stock	(1)	8,756
	Upstart Hldgs Inc	Common stock	(1)	1,513
	Virtus Allianzgi Equity & Conv	Common stock	(1)	1,545
	Vontier Corporation	Common stock	(1)	3,076
	Wolfspeed Inc	Common stock	(1)	4,471
		Total Stocks		784,304
Common Collective Trusts				
*	Wells Fargo Stable Value Fund C	Interest in CCT	(1)	1,216,742

The information shown on this schedule has been summarized from information provided by the Trustee,
which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
		Total Investments		21,836,919
		Various maturity dates through August 2047; interest rates range from 4.25% to 6.5%		
*	Participant Loans		- 0 -	344,507
		Total Assets (Held at Year End)		<u>\$ 22,181,426</u>

(1) Cost omitted for participant-directed investments

* Party-in-interest

The information shown on this schedule has been summarized from information provided by the Trustee,
which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4a--Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2021

Participant Contributions Transferred Late to the Plan Check Here if Late Participant Loan Repayments Are Included: ☐	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VCFP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
	\$ 69,080	\$ -	\$ -	\$ -

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan

Financial Statements

For the Year Ended December 31, 2021

**Star Pipe Products, Ltd.
401(k) Profit Sharing Plan**

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December 31, 2021

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Statement of Changes in Net Assets Available for Benefits for the Year Ended December 31, 2021	7
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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Participants of
Star Pipe Products, Ltd. 401(k) Profit Sharing Plan

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

We have performed audits of the accompanying financial statements of Star Pipe Products, Ltd. 401(k) Profit Sharing 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 statements of net assets available for benefits as of December 31, 2021, and 2020, and the related statement of changes in net assets available for benefits for the year ended December 31, 2021, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Star Pipe Products, Ltd. 401(k) Profit Sharing 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 audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2021, and 2020, and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the 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 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).

Basis for Opinion

We conducted our audits 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 Financial Statements section of our report. We are required to be independent of Star Pipe Products, Ltd. 401(k) Profit Sharing Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. 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 Star Pipe Products, Ltd. 401(k) Profit Sharing Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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.
- 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 Star Pipe Products, Ltd. 401(k) Profit Sharing 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 Star Pipe Products, Ltd. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits 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.

Supplemental Schedules Required by ERISA

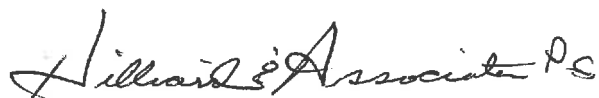
The supplemental schedules of Assets (Held at End of Year) and Delinquent Participant Contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the

supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

A handwritten signature in cursive script that reads "William E. Associates PC".

Sugar Land, Texas
October 17, 2022

Financial Statements

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Statements of Net Assets Available for Benefits
As of December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Investments, at fair value	\$ 21,836,919	\$ 19,745,246
Employer receivable	222,604	246,175
Employee receivable	10,126	35,792
Notes receivable from participants	<u>344,507</u>	<u>358,656</u>
Total Assets	<u>22,414,156</u>	<u>20,385,869</u>
LIABILITIES		
Corrective distributions payable	<u>32,351</u>	<u>76,710</u>
Total Liabilities	<u>32,351</u>	<u>76,710</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 22,381,805</u></u>	<u><u>\$ 20,309,159</u></u>

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

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2021

ADDITIONS

Investment Income

Dividends and interest	\$ 1,712,937
Net change in fair value of investments	<u>380,599</u>

Total Investment Income (Loss)	<u>2,093,536</u>
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Interest on Participant Loans	<u>17,193</u>
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Contributions

Employee	1,205,946
Employer	222,604
Rollovers	<u>25,576</u>

Total Contributions	<u>1,454,126</u>
----------------------------	------------------

TOTAL ADDITIONS	<u>3,564,855</u>
------------------------	------------------

DEDUCTIONS

Benefit payments	1,434,438
Administrative expenses	<u>57,771</u>

TOTAL DEDUCTIONS	<u>1,492,209</u>
-------------------------	------------------

DECREASE IN NET ASSETS AVAILABLE FOR BENEFITS	2,072,646
--	-----------

NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR	<u>20,309,159</u>
---	-------------------

NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	<u><u>\$ 22,381,805</u></u>
---	-----------------------------

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

Star Pipe Products, Ltd.
401(k) Profit Sharing Plan
Notes to Financial Statements
December 31, 2021

NOTE 1—DESCRIPTION OF THE PLAN

The following description of the Star Pipe Products, Ltd. 401(k) Profit Sharing Plan (“the Plan”) is provided for general information purposes only. Participants should refer to the plan document for more complete information.

The Plan was established on October 1, 1996, as a defined contribution plan under Section 401(k) of the Internal Revenue Code of 1986, as amended (“the IRC”). The Plan covers substantially all employees of Star Pipe Products, Ltd. and Star Pipe USA, LLC (“the Companies”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”), as amended. The Companies are the sponsors of the Plan and Star Pipe Products, Ltd. serves as the plan administrator.

The Plan has adopted a Pre-Approved Defined Contribution Plan sponsored by FMR LLC (Fidelity). The assets of the Plan are held by Fidelity Management Trust Company, who serves as the trustee of the Plan.

Contributions

Employees who have completed six months of service are eligible to make salary deferral contributions to the Plan beginning on the first of any calendar quarter on or after their eligible date. Participants may elect salary deferrals up to 90% of their eligible compensation, not to exceed the dollar limit set by law. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants’ contributions may be either pre-tax or Roth deferrals.

The Companies may make discretionary matching and other discretionary contributions to the Plan. As of 2021, eligible participants are no longer required to be employed on the last day of the plan year to receive a matching contribution.

Participant Accounts

Each participant’s account is credited with the participant’s contributions and allocations of (a) the Companies’ contribution and (b) investment income or loss and charged with an allocation of administrative expenses. Investment income or loss allocations are based on individual participant account balances as of the end of the day in which the income or loss was earned.

Forfeitures

Forfeited balances of terminated participants’ nonvested accounts are used to pay plan expenses and reduce future Company contributions.

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Vesting

Participants are immediately 100 percent vested in their contributions and earnings thereon. Vesting in the Companies' discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is vested in the following percentages based upon years of credited service: 25% after one year, 50% after two years, 75% after three years, and 100% after four years.

Payment of Benefits

The Plan is intended for long-term savings but provides for early withdrawals and loan arrangements under certain conditions. Upon termination of service, a participant may elect to receive a lump-sum payment equal to the amount of benefits in his or her account.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's account and bear a reasonable rate of interest established by the administrator. Principal and interest are paid ratably through monthly payroll deductions.

NOTE 2—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Date of Management's Review

Management has evaluated subsequent events through October 17, 2022, the date which the financial statements were available to be issued.

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from these estimates.

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Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

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

Note Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. As of December 31, 2021, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced and the delinquent note receivable is recorded as a benefit payment.

Payment of Benefits

Benefit payments are recorded when paid.

Administrative Expenses

Administrative expenses of the Plan are allocated to participants' accounts. Loan setup fees, loan carrying fees and termination handling fees are paid by the participant from the Plan assets. During the year ended December 31, 2021, the Company paid \$6,250 on behalf of the Plan and provided certain administrative services at no cost.

NOTE 3—FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 2 inputs consist of other significant observable inputs (including quoted prices for similar securities, interest rates, etc.). Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available.

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The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount 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.

The valuation methodologies used for assets measured at fair value are as follows:

Mutual Funds

The fair value of mutual funds is based on quoted prices of the shares held by the Plan at year end.

Collective Investment Trust Funds

The fair value of collective investment trust funds is based on the net asset values as determined by the fund trustees using estimated fair value of the underlying net assets held by the funds. Net asset value is used as a practical expedient for fair value. This practical expedient is not used if it is determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions may occur daily. There were no unfunded commitments as of December 31, 2021.

One of the collective investment trust funds is a stable return fund. If the Plan initiates a full redemption of the stable return fund, the issuer reserves the right to require 12 months' notice in order to ensure that securities liquidations will be carried out in an orderly business manner.

Self-Directed Brokerage Accounts

Self-directed brokerage accounts consist of cash, stocks, mutual funds and exchange-traded funds ("ETFs"). The fair value of stocks, mutual funds and ETFs are based on quoted prices of the shares or units held at year end.

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

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Assets at Fair Value as of December 31, 2021				
	Level 1	Level 2	Level 3	Total
Assets in FV hierarchy:				
Self-directed brokerage	\$ 1,357,643	\$ -	\$ -	\$ 1,357,643
Mutual funds	19,262,534	-	-	19,262,534
Total assets in FV hierarchy	20,620,177	-	-	20,620,177
Investments measured at NAV				1,216,742
Total investments at FV	<u>\$ 20,620,177</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,836,919</u>

Assets at Fair Value as of December 31, 2020				
	Level 1	Level 2	Level 3	Total
Assets in FV hierarchy:				
Self-directed brokerage	\$ 1,093,835	\$ -	\$ -	\$ 1,093,835
Mutual funds	17,274,622	-	-	17,274,622
Total assets in FV hierarchy	18,368,457	-	-	18,368,457
Investments measured at NAV				1,376,789
Total investments at FV	<u>\$ 18,368,457</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,745,246</u>

NOTE 4—PLAN TERMINATION

Although it has not expressed any intent to do so, the Companies have the right under the Plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE 5—RISKS AND UNCERTAINTIES

The Plan provides for various investments in equity funds and other funds. Investment securities, in general, are exposed to various risks, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term.

NOTE 6—FEDERAL INCOME TAX STATUS

The volume submitter plan obtained an IRS opinion letter dated June 30, 2020, in which the Internal Revenue Service stated that the volume submitter plan, as then designed, was in compliance with the applicable requirements of the IRC.

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NOTE 7—FORFEITURES

As of December 31, 2021, and 2020, the balance of forfeited nonvested accounts totaled \$31,899 and \$33,038, respectively. The amounts may be used to offset future Plan expenses and future employer contributions. For the year ending December 31, 2021, \$18,762 was used to pay Plan expenses.

NOTE 8—INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

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

- a. Investments, as shown in the statements of net assets available for benefits and in the supplemental schedule as of December 31, 2021, and 2020.
- b. Investment income (loss), as shown in the statement of changes in net assets available for benefits for the year ended December 31, 2021.

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

NOTE 9—RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits and contributions received per the financial statements to Schedule H of Form 5500. The 2020 contributions receivable are recognized as contributions income on the 2021 Schedule H of Form 5500. The 2021 contributions receivable are excluded from contributions income on Schedule H of Form 5500. Corrective contributions payable are deducted from contributions income in the financial statements.

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	<u>2021</u>	<u>2020</u>
Net assets available for benefits per the financial statements	\$ 22,381,805	\$ 20,309,159
Employee contributions receivable	(10,126)	(35,792)
Employer contributions receivable	(222,604)	(246,175)
Corrective distributions payable	<u>32,351</u>	<u>76,710</u>
Net assets available for benefits per Schedule H of Form 5500	<u>\$ 22,181,426</u>	<u>\$ 20,103,902</u>
Employer contributions per the financial statements		\$ 222,604
Less contributions receivable at December 31, 2021		(222,604)
Add contributions receivable at December 31, 2020		<u>246,175</u>
Employer contributions per Schedule H of Form 5500		<u>\$ 246,175</u>
Employee contributions per the financial statements		\$ 1,205,946
Less contributions receivable at December 31, 2021		(10,126)
Add contributions receivable at December 31, 2020		35,792
Add corrective contributions payable at December 31, 2021		32,351
Add additional corrective contributions deducted from contributions		<u>424</u>
Employee contributions per Schedule H of Form 5500		<u>\$ 1,264,387</u>

Supplemental Information

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year)
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(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Interest-Bearing Cash			
*	FID Cash Reserves	Interest-bearing cash	(1)	\$ 106,660
*	FID Government Money Mkt Fund	Interest-bearing cash	(1)	297,503
		Total Interest-Bearing Cash		404,163
	Noninterest-Bearing Cash	Noninterest-bearing cash	(1)	319
	Mutual Funds and ETFs			
	Advisorshares Dorsey Wright Short	Interest in registered investment co.	(1)	87,081
	Alexandria Real Estate Equities	Interest in registered investment co.	(1)	677
	Alger Small Cap Growth Inst Fund	Interest in registered investment co.	(1)	5,945
	Alps ETF	Interest in registered investment co.	(1)	3,251
	Alps/Kotak India Growth	Interest in registered investment co.	(1)	1,806
	American 2025 Target Date Rtrmt.	Interest in registered investment co.	(1)	6,074
	American Tower REIT	Interest in registered investment co.	(1)	2,967
	Amplify ETF Advanced Battery	Interest in registered investment co.	(1)	450
	ARK ETF Genomic Revolution Multi	Interest in registered investment co.	(1)	1,531
	ARK ETF Innovation	Interest in registered investment co.	(1)	2,838
	Avalonbay Communities Inc	Interest in registered investment co.	(1)	768
	Baird Short-Term Bond Fund Inst	Interest in registered investment co.	(1)	74,059
	Bank of Montreal Microsectors US	Interest in registered investment co.	(1)	19,117
	Baron Global Advantage Fund	Interest in registered investment co.	(1)	6,235
	Conestoga Small Cap Institutional	Interest in registered investment co.	(1)	152,331
	Digital Rlty Tr Inc	Interest in registered investment co.	(1)	718
	Eastgroup Pptys Inc	Interest in registered investment co.	(1)	920
	ETF Managers Tr AI Powered Eqt	Interest in registered investment co.	(1)	4,258
*	FID 500 Index Fund	Interest in registered investment co.	(1)	878,249
*	FID Agricultural Product Fund	Interest in registered investment co.	(1)	5,152
*	FID Capital & Income Fund	Interest in registered investment co.	(1)	150,956
*	FID Disruptive Automation Fund	Interest in registered investment co.	(1)	5,031
*	FID Disruptive Finance Fund	Interest in registered investment co.	(1)	5,130
*	FID Disruptors Fund	Interest in registered investment co.	(1)	4,743
*	FID Extended Market Index Fund	Interest in registered investment co.	(1)	90,012
*	FID Freedom 2005 Fund	Interest in registered investment co.	(1)	6,527
*	FID Freedom 2010 Fund	Interest in registered investment co.	(1)	10,628
*	FID Freedom 2015 Fund	Interest in registered investment co.	(1)	798,223
*	FID Freedom 2020 Fund	Interest in registered investment co.	(1)	1,015,703

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which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
*	FID Freedom 2025 Fund	Interest in registered investment co.	(1)	3,465,763
*	FID Freedom 2030 Fund	Interest in registered investment co.	(1)	1,279,784
*	FID Freedom 2035 Fund	Interest in registered investment co.	(1)	1,820,883
*	FID Freedom 2040 Fund	Interest in registered investment co.	(1)	1,553,219
*	FID Freedom 2045 Fund	Interest in registered investment co.	(1)	746,227
*	FID Freedom 2050 Fund	Interest in registered investment co.	(1)	677,574
*	FID Freedom 2055 Fund	Interest in registered investment co.	(1)	457,786
*	FID Freedom 2060 Fund	Interest in registered investment co.	(1)	147,036
*	FID Freedom 2065 Fund	Interest in registered investment co.	(1)	13,664
*	FID Freedom Income Fund	Interest in registered investment co.	(1)	305
*	FID Global Bond Fund	Interest in registered investment co.	(1)	9,989
*	FID Investment Grade	Interest in registered investment co.	(1)	9,950
*	FID Nasdaq Comp Index Fund	Interest in registered investment co.	(1)	377,024
*	FID OTC Portfolio	Interest in registered investment co.	(1)	283,573
*	FID Real Estate Invest Portfolio	Interest in registered investment co.	(1)	34,808
*	FID Select Health Care Portfolio	Interest in registered investment co.	(1)	416,385
*	FID Select IT Services Portfolio	Interest in registered investment co.	(1)	274,068
*	FID Select Med Tech and Devices	Interest in registered investment co.	(1)	556,584
*	FID Select Software and IT Serv	Interest in registered investment co.	(1)	972,747
*	FID Small Cap Index Fund	Interest in registered investment co.	(1)	143,600
*	FID Total Bond Fund	Interest in registered investment co.	(1)	81,731
*	FID Value Strategies	Interest in registered investment co.	(1)	5,256
*	FID Water Sustainability Fund	Interest in registered investment co.	(1)	2,654
*	FID Zero Extnd Market Index	Interest in registered investment co.	(1)	7,824
*	FID Zero International Index	Interest in registered investment co.	(1)	6,388
*	FID Zero Total Market Index Fd	Interest in registered investment co.	(1)	7,533
	First Tr Exch Trd Alpha Fd II India	Interest in registered investment co.	(1)	2,425
	First Tr Exchange Traded Fd	Interest in registered investment co.	(1)	2,510
	Flexshares Trust Morningstar Global	Interest in registered investment co.	(1)	4,077
	Franklin Templeton ETF	Interest in registered investment co.	(1)	9,125
	Global X Fds Global X Lithium	Interest in registered investment co.	(1)	4,229
	Innovative Indl Pptys Inc	Interest in registered investment co.	(1)	2,682
	Invesco Exchange Traded Fd	Interest in registered investment co.	(1)	3,203
	IShares Trust MSCI India Sm Cap	Interest in registered investment co.	(1)	6,114
	Janus Henderson Balanced Fund	Interest in registered investment co.	(1)	117,641
	John Hancock Bond Fund	Interest in registered investment co.	(1)	103,692

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Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
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Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Legg Mason Cap Mgmt Gbl GRW	Interest in registered investment co.	(1)	10,479
	MGM Growth Pptys LLC	Interest in registered investment co.	(1)	839
	Mid-Amer Apt Cmnty Inc	Interest in registered investment co.	(1)	933
	Morgan Stanley Insight Fund	Interest in registered investment co.	(1)	1,051,501
	Morgan Stanley Inst Intl Advantage	Interest in registered investment co.	(1)	201,147
	Neuberger Berman Lg Cap Value	Interest in registered investment co.	(1)	333,473
	Physicians Realty Trust	Interest in registered investment co.	(1)	483
	PIMCO StocksPLUS Small Fund	Interest in registered investment co.	(1)	57,148
	Proshares Tr Ultrashort	Interest in registered investment co.	(1)	3,378
	S&P 500 Depository Receipt	Interest in registered investment co.	(1)	47,940
	Sector SPDR Tr Shs Ben Int Energy	Interest in registered investment co.	(1)	5,716
	SPDR Dow Jones Indl Avg ETF	Interest in registered investment co.	(1)	62,683
	SPDR Indx Shs Fds FTSE/Macquarie	Interest in registered investment co.	(1)	847
	SPDR Ser KBW BK ETF	Interest in registered investment co.	(1)	17,028
	T. Rowe Price Blue Chip Growth	Interest in registered investment co.	(1)	433,716
	T. Rowe Price Dividend Growth	Interest in registered investment co.	(1)	115,752
	T. Rowe Price Financial Services	Interest in registered investment co.	(1)	5,648
	Vaneck Vectors ETF Gold Miners	Interest in registered investment co.	(1)	35,249
	Vaneck Vectors ETF Vid Gaming	Interest in registered investment co.	(1)	1,714
	Vanguard Sector Index Fds	Interest in registered investment co.	(1)	3,988
	William Blair Sm-Mid Cap Growth	Interest in registered investment co.	(1)	82,749
	Wisdomtree Tr India Earnings Fd	Interest in registered investment co.	(1)	9,547
		Total Mutual Funds and ETFs		19,431,391
Corporate Common Stocks				
	Adobe Sys Inc	Common stock	(1)	1,701
	Advisorshares Tr Ranger Equity Be	Common stock	(1)	56,422
	Aerovirment Inc.	Common stock	(1)	1,241
	Airbnb Inc.	Common stock	(1)	1,665
	Alphabet Inc.	Common stock	(1)	26,073
	Amazon.com Inc	Common stock	(1)	40,012
	AMC Entertainment Holdings Inc.	Common stock	(1)	19
	American Airlines Group Inc	Common stock	(1)	5,388
	Apple Computer Inc	Common stock	(1)	4,496
	Applied Materials Inc	Common stock	(1)	5,542
	Archer Aviation Inc	Common stock	(1)	1,812

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Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
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Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Arista Networks Inc	Common stock	(1)	8,625
	Asana Inc.	Common stock	(1)	1,491
	Atlassian Corporation PLC	Common stock	(1)	3,813
	Avient Corporation	Common stock	(1)	565
	Axon Enterprise Inc	Common stock	(1)	1,570
	Axos Finl Inc	Common stock	(1)	3,075
	Bank of America Corp	Common stock	(1)	14,694
	BHP Billiton PLC	Common stock	(1)	2,988
	Bill Com Holdings Inc	Common stock	(1)	1,246
	Blade Air Mobility Inc	Common stock	(1)	883
	Box Inc	Common stock	(1)	786
	Byd Company Ltd	Common stock	(1)	17,098
	Caterpillar Inc	Common stock	(1)	3,308
	ChevronTexaco Corp	Common stock	(1)	2,934
	Cleveland Cliffs Inc	Common stock	(1)	2,177
	Cloudflare Inc.	Common stock	(1)	2,630
	Cognex Corp	Common stock	(1)	1,560
	Construction Partners Inc	Common stock	(1)	2,941
	Continental Res Inc Okla	Common stock	(1)	2,257
	Costco Wholesale Corp	Common stock	(1)	2,854
	Darling Intl Inc	Common stock	(1)	3,464
	Dell Technologies Inc	Common stock	(1)	2,808
	Devon Energy Corp	Common stock	(1)	4,578
	Discover Finl Svcs	Common stock	(1)	3,519
	Disney Walt Co Del	Common stock	(1)	13,940
	Docusign Inc	Common stock	(1)	762
	Edison Intl	Common stock	(1)	3,412
	Elastic N V	Common stock	(1)	615
	Etsy Inc	Common stock	(1)	15,326
	Facebook Inc	Common stock	(1)	36,662
	Farfetch Ltd	Common stock	(1)	1,671
	FedEx Corp NFS LLC	Common stock	(1)	1,297
	Fisker Inc	Common stock	(1)	1,416
	Ford Mtr Co Del	Common stock	(1)	168,704
	Fulgent Genetics Inc	Common stock	(1)	4,527
	GameStop Corp	Common stock	(1)	53

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Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
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(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Ganfeng Lithium Co Ltd	Common stock	(1)	630
	Garmin Ltd Shs	Common stock	(1)	2,761
	Generac Holdings Inc	Common stock	(1)	3,519
	General Motors Co	Common stock	(1)	1,173
	Glencore XStrata PLC	Common stock	(1)	1,016
	Global Foundries Inc.	Common stock	(1)	6,497
	Goldman Sachs Group Inc	Common stock	(1)	7,822
	Infineon Tech AG	Common stock	(1)	2,318
	Intel Corp	Common stock	(1)	26,287
	Joby Aviation Inc.	Common stock	(1)	1,460
	Johnson & Johnson	Common stock	(1)	4,387
	Kinsale Cap Group Inc	Common stock	(1)	1,192
	KLA-Tencor Corp	Common stock	(1)	2,175
	Lam Research Corp	Common stock	(1)	9,424
	Lilium N V	Common stock	(1)	1,386
	Listed Fund Trust Roudhill Ball	Common stock	(1)	4,554
	Lithium Americas Corp	Common stock	(1)	2,912
	Livent Corp	Common stock	(1)	1,219
	Marathon Digital Holdings Inc	Common stock	(1)	1,314
	Marvell Technology Group Ltd.	Common stock	(1)	18,213
	Matterport Inc	Common stock	(1)	2,786
	Medmen Enterprises Inc	Common stock	(1)	1,421
	Microsoft Corp	Common stock	(1)	10,150
	Morgan Stanley Deen Witter & Co	Common stock	(1)	2,454
	MP Materials Corp	Common stock	(1)	2,271
	Nextera Energy Inc	Common stock	(1)	2,379
	Norsk Hydro	Common stock	(1)	3,942
	Northern Lts Fd Tr II	Common stock	(1)	1,213
	NortonLifelock Inc	Common stock	(1)	2,611
	Nucor Corp	Common stock	(1)	13,798
	Nvidia Corp	Common stock	(1)	23,543
	NXP Semiconductors N V	Common stock	(1)	2,294
	Ocugen Inc	Common stock	(1)	2,047
	ON Semiconductor Crp	Common stock	(1)	3,396
	OpenDoor Technologies Inc	Common stock	(1)	2,922
	Palantir Technologies Inc	Common stock	(1)	1,821

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Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
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Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	PayPal Holdings Ing	Common stock	(1)	11,315
	Pubmatic Inc	Common stock	(1)	3,405
	Roku Inc	Common stock	(1)	6,846
	Schwab Charles Corp	Common stock	(1)	4,247
	Sentinelone Inc	Common stock	(1)	7,573
	ServiceNow Inc	Common stock	(1)	3,246
	Shift4 Pmts Inc	Common stock	(1)	869
	Shopify Inc	Common stock	(1)	5,510
	Shutterstock Inc	Common stock	(1)	2,236
	Silicon Motion Technology Corp	Common stock	(1)	2,393
	Silvergate Cap Corp	Common stock	(1)	7,410
	Snow Lake Resources Ltd	Common stock	(1)	1,728
	Snowflake Inc	Common stock	(1)	3,387
	Steel Dynamics Inc	Common stock	(1)	1,252
	Stronghold Digital Mining Inc	Common stock	(1)	1,285
	Sunny Optical Technology Group	Common stock	(1)	2,214
	SVB Finl Group	Common stock	(1)	6,782
	Synopsys Inc	Common stock	(1)	3,685
	Tailwind Two Acquisition Corp.	Common stock	(1)	989
	Taiwan Semiconductor Mfg Co Ltd	Common stock	(1)	7,929
	Tellurian Inc	Common stock	(1)	1,540
	Tesla Motors Inc	Common stock	(1)	5,284
	The Trade Desk Inc	Common stock	(1)	6,415
	Trupanion Inc	Common stock	(1)	1,320
	Uipath Inc	Common stock	(1)	2,156
	United Continental Holdings Inc	Common stock	(1)	8,756
	Upstart Hldgs Inc	Common stock	(1)	1,513
	Virtus Allianzgi Equity & Conv	Common stock	(1)	1,545
	Vontier Corporation	Common stock	(1)	3,076
	Wolfspeed Inc	Common stock	(1)	4,471
		Total Stocks		784,304
	Common Collective Trusts			
*	Wells Fargo Stable Value Fund C	Interest in CCT	(1)	1,216,742

The information shown on this schedule has been summarized from information provided by the Trustee,
which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4i--Schedule of Assets (Held at End of Year) (continued)
December 31, 2021

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
		Total Investments		21,836,919
*	Participant Loans	Various maturity dates through August 2047; interest rates range from 4.25% to 6.5%	- 0 -	<u>344,507</u>
		Total Assets (Held at Year End)		<u><u>\$ 22,181,426</u></u>

(1) Cost omitted for participant-directed investments

* Party-in-interest

The information shown on this schedule has been summarized from information provided by the Trustee,
which the Trustee has certified as being complete and accurate.

Star Pipe Products, Ltd. 401(k) Profit Sharing Plan
EIN 76-0000905, Plan # 001
Schedule H, Line 4a--Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2021

Participant Contributions Transferred Late to the Plan Check Here if Late Participant Loan Repayments Are Included: ☐	Total That Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VCFP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
	\$ 69,080	\$ -	\$ -	\$ -