

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 ☐ an amended return/report ☐ the final 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 ☐ special extension (enter description) ☐ automatic extension ☐ the DFVC program
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>DAY & ZIMMERMANN RETIREMENT PLAN</u>
1b	Three-digit plan number (PN) ▶ <u>013</u>
	1c Effective date of plan <u>01/01/1966</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>DAY & ZIMMERMANN GROUP, INC.</u> <u>1500 SPRING GARDEN STREET</u> <u>9TH FLOOR</u> <u>PHILADELPHIA, PA 19130</u>
2b	Employer Identification Number (EIN) <u>23-3024522</u>
2c	Plan Sponsor's telephone number <u>215-299-2408</u>
2d	Business code (see instructions) <u>541990</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	JANE CRONIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2022	JANE CRONIN
	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	6534
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)	4946
a(2) Total number of active participants at the end of the plan year		6a(2)	4924
b Retired or separated participants receiving benefits.....		6b	27
c Other retired or separated participants entitled to future benefits		6c	1329
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	6280
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	22
f Total. Add lines 6d and 6e		6f	6302
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	4223
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	167
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2R 2T			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan DAY & ZIMMERMANN RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 013
C Plan sponsor's name as shown on line 2a of Form 5500 DAY & ZIMMERMANN GROUP, INC.	D Employer Identification Number (EIN) 23-3024522

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

(a) Name of insurance carrier
PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY CONTRACT

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	WF000DZ1	6302	01/01/2021	12/31/2021

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

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

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

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year	7b	589400
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c	Additions: (1) Contributions deposited during the year	7c(1)		
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	3892	
	(4) Transferred from separate account.....	7c(4)		
	(5) Other (specify below)..... ▶	7c(5)		

(6) Total additions	7c(6)	3892
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	593292
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e	Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2434	
	(2) Administration charge made by carrier.....	7e(2)	28	
	(3) Transferred to separate account.....	7e(3)		
	(4) Other (specify below)..... ▶ INVESTMENT TRANSFER	7e(4)	590830	

(5) Total deductions	7e(5)	593292
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan DAY & ZIMMERMANN RETIREMENT PLAN	B Three-digit plan number (PN) ▶	013
C Plan sponsor's name as shown on line 2a of Form 5500 DAY & ZIMMERMANN GROUP, INC.	D Employer Identification Number (EIN) 23-3024522	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CHARLES SCHWAB & CO., INC.
94-1737782

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
CHARLES SCHWAB INVESTMENT INC.
94-3106735

(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)

FINDLEY, A DIVISION OF USI

06-1053228

(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?
16 50 99	CONSULTANT	13501	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MORGAN, LEWIS & BOCKIUS LLP

23-0891050

(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?
29 50 99	LEGAL	21788	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FISCHER CUNNANE

23-3060583

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50 99	ACCOUNTANT	19822	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)

CAPFINANCIAL PARTNERS

26-0058143

(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 28 50 99	INVESTMENT ADVISORY	93633	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 37 50 64	CONTRACT ADMINISTRATOR	263032	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

WELLS FARGO BANK, N.A.

94-1347393

(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?
15 21 50 62 64	RECORDKEEPER /BOOKKEEPER	244418	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

A Name of plan <u>DAY & ZIMMERMANN RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>013</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>DAY & ZIMMERMANN GROUP, INC.</u>	D Employer Identification Number (EIN) <u>23-3024522</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>WELLS FARGO STABLE RET I25 FD</u>		
b Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK, N.A.</u>		
c EIN-PN <u>82-6662590-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>53257467</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>WELLS FARGO/MFS VALUE N25 CIT</u>		
b Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK, N.A.</u>		
c EIN-PN <u>45-6648640-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>34447297</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>WF/TRP INST LC GRWTH MGD N40</u>		
b Name of sponsor of entity listed in (a): <u>WELLS FARGO BANK, N.A.</u>		
c EIN-PN <u>45-6648614-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>34971631</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**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 01/01/2021 and ending 12/31/2021		
A Name of plan DAY & ZIMMERMANN RETIREMENT PLAN	B Three-digit plan number (PN) ►	013
C Plan sponsor's name as shown on line 2a of Form 5500 DAY & ZIMMERMANN GROUP, INC.	D Employer Identification Number (EIN) 23-3024522	

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	-12182	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		0
(2) Participant contributions.....	1b(2)		0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1844356	2087139
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	5727108	8773602
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	5419161	5639864
(9) Value of interest in common/collective trusts	1c(9)	123664731	122676395
(10) Value of interest in pooled separate accounts	1c(10)	589400	
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	338694058	378750169
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	475926632	517927169

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	475926632	517927169
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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)	8907680	
(B) Participants	2a(1)(B)	23629754	
(C) Others (including rollovers).....	2a(1)(C)	11983524	
(2) Noncash contributions.....	2a(2)		44520958
(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)	343	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	264026	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		264369
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		5301483
(B) Common stock	2b(2)(B)	54808	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	5246675	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		0
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		0
(B) Other	2b(5)(B)		
(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)		17148381
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		41253107
c Other income.....	2c		531528
d Total income. Add all income amounts in column (b) and enter total.....	2d		109019826
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	66017880	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		66017880
f Corrective distributions (see instructions).....	2f		1308
g Certain deemed distributions of participant loans (see instructions).....	2g		-77187
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	55110	
(2) Contract administrator fees.....	2i(2)	251407	
(3) Investment advisory and management fees.....	2i(3)	67733	
(4) Other.....	2i(4)	304897	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		679147
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		66621148
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		42398678
l Transfers of assets:			
(1) To this plan.....	2l(1)		88871
(2) From this plan.....	2l(2)		487012

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: FISCHER CUNNANE & ASSOCIATES, LTD

(2) EIN: 23-3060583

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		1704

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		3000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
DAY AND ZIMMERMAN 401(K) PLAN FOR CONTRACT EMPLOYEES	23-3024522	015	
THE 401(K) RETIREMENT SAVINGS PLAN FOR YOH CONTRACT EE'S	23-2938400	012	
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 DAY & ZIMMERMANN RETIREMENT PLAN	B Three-digit plan number (PN) ► 013
C Plan sponsor's name as shown on line 2a of Form 5500 DAY & ZIMMERMANN GROUP, INC.	D Employer Identification Number (EIN) 23-3024522

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 42-0127290		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

14a

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

14b

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

14c

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

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

15a

b The corresponding number for the second preceding plan year.....

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation _____

Day & Zimmermann

Retirement Plan

Financial Statements and
Supplemental Schedules
For the Years Ended December 31, 2021 and 2020
With Independent Auditors' Report

Day & Zimmermann Retirement Plan

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
the Day & Zimmermann Group, Inc.

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

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

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

Management has obtained certifications from qualified institutions as of 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 on the 2021 Financial Statements

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

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

Basis for Opinion on the 2021 Financial Statements

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

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of these 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 Day & Zimmermann Retirement Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Day & Zimmermann Retirement Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Day & Zimmermann Retirement Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matters

2021 Supplemental Schedules Required by ERISA

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

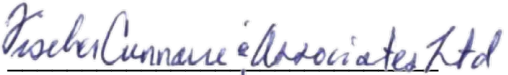
In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations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

Auditors' Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of Day & Zimmermann Retirement Plan. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by a qualified institution. In our report dated October 12, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.


Fischer Cunnane & Associates Ltd
Certified Public Accountants

West Chester, Pennsylvania
October 17, 2022

Day & Zimmermann

Retirement 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:		
Mutual funds	\$ 376,898,962	\$ 336,947,264
Common collective trust funds	122,676,395	123,664,731
Pooled separate accounts	-	589,400
Self-directed brokerage accounts	12,711,948	9,964,616
Total Investments at fair value	<u>512,287,305</u>	<u>471,166,011</u>
Receivables		
Employer contribution	172,800	215,524
Notes receivable from participants	5,650,069	5,506,553
Total Receivables	<u>5,822,869</u>	<u>5,722,077</u>
Total Assets	<u>518,110,174</u>	<u>476,888,088</u>
Liabilities		
Other liabilities	<u>-</u>	<u>658,540</u>
Net assets available for benefits	<u>\$ 518,110,174</u>	<u>\$ 476,229,548</u>

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

Day & Zimmermann Retirement Plan

Statements of Changes in Net Assets Available for Benefits For the Years Ended December 31, 2021 and 2020

	2021	2020
ADDITIONS TO NET ASSETS		
Investment Income:		
Interest and dividend income	\$ 5,301,826	\$ 4,614,480
Net appreciation in fair value of investments	58,933,016	65,314,918
Total Investment Income	64,234,842	69,929,398
Interest income on notes receivable from participants	264,026	250,850
Contributions:		
Employee	23,629,754	21,371,617
Employer	8,864,956	4,662,765
Rollover	11,983,524	1,568,202
Total Contributions	44,478,234	27,602,584
Net transfers with affiliated plans (see Note 10)	(398,141)	(434,407)
Total Additions	108,578,961	97,348,425
DEDUCTIONS FROM NET ASSETS		
Benefits paid to participants	66,019,188	52,087,255
Administrative expenses	679,147	773,882
Total Deductions	66,698,335	52,861,137
NET INCREASE	41,880,626	44,487,288
Transfer in from the SOC LLC Hawthorne 401K Plan (see Note 1)	-	25,293,825
Transfer in from the American Ordnance LLC 401K Savings Plan for Bargaining Employees (see Note 1)	-	12,212,150
Transfer in from the Milan Army Ammunition Plant Employees 401K Savings Plan (see Note 1)	-	2,132,342
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	476,229,548	392,103,943
End of year	\$ 518,110,174	\$ 476,229,548

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

Day & Zimmermann Retirement Plan

Notes to the Financial Statements For the Years Ended December 31, 2021 and 2020

1. The Plan

The following description of the Day & Zimmermann Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General – The Plan is a defined contribution plan available to employees, as defined by the Plan document, of Day & Zimmermann Group, Inc. (the "Company"). Generally, covered employees are immediately eligible to participate and enroll in the salary reduction portion of the Plan on the first administratively feasible pay date after the later of their date of hire or attaining 21 years for age. Employees are generally eligible to receive Company matching contributions after six months of service. Special eligibility requirements and participation commencement dates exist for participants employed by American Ordnance LLC (Staff); and SOC LLC (Sandia Union); and certain other employers; and prior to January 1, 2021 Day & Zimmermann Kansas, LLC; Day & Zimmermann Lone Star, LLC (Staff and Munitions Union). Refer to the Plan documents for details on these special eligibility requirements and participant commencement dates. The Plan is subject to the Employee Retirement Income Security Act of 1974 ("ERISA").

Plan Merger – Effective July 1, 2020 a resolution was approved by the Day & Zimmermann Benefits Committee for the Plan to facilitate the merger of the SOC LLC Hawthorne 401(k) Plan ("Hawthorne"), a plan also sponsored by the Company, into the Plan. As a result of the merger, assets totaling \$25,293,825, including participant loans of \$1,104,487, were transferred into the Plan on July 1, 2020. Beginning July 1, 2020, participants of Hawthorne were eligible to make contributions to the Plan. Additionally, participants who had their account balances transferred to the Plan from the Hawthorne plan in connection with the merger, shall retain vesting percentages in the portions of their matching accounts and profit sharing contribution accounts attributable to matching contributions and prevailing wage contributions transferred.

Effective July 1, 2020 a resolution was approved by the Day & Zimmermann Benefits Committee for the Plan to facilitate the merger of the American Ordnance LLC 401(k) Savings Plan for Bargaining Employees ("American Ordnance"), a plan also sponsored by the Company, into the Plan. As a result of the merger, assets totaling \$12,212,150, including participant loans of \$316,072, were transferred into the Plan on July 1, 2020. Beginning July 1, 2020, participants of American Ordnance were eligible to make contributions to the Plan. Additionally, participants who had their account balances transferred to the Plan from the American Ordnance plan in connection with the merger, shall retain vesting percentages in the portions of their matching accounts and profit sharing contribution accounts attributable to matching contributions and prevailing wage contributions transferred.

Effective July 1, 2020 a resolution was approved by the Day & Zimmermann Benefits Committee for the Plan to facilitate the merger of the Milan Army Ammunition Plant Employees 401(k) Savings Plan ("Milan"), a plan also sponsored by the Company, into the Plan. As a result of the merger, assets totaling \$2,132,342, including participant loans of \$17,068, were transferred into the Plan on July 1, 2020. Beginning July 1, 2020, participants of Milan were eligible to make contributions to the Plan. Additionally, participants who had their account balances transferred to the Plan from the Milan plan in connection with the merger shall retain vesting percentages in the portions of their matching accounts and profit sharing contribution accounts attributable to matching contributions and prevailing wage contributions transferred.

Day & Zimmermann

Retirement Plan

Notes to the Financial Statements

For the Years Ended December 31, 2021 and 2020

Contributions – The Plan consists of a 401(k) pre-tax and Roth salary reduction feature that allows participants to contribute from 1 percent to 75 percent of eligible compensation, as defined by the Plan, up to the maximum annual deferral allowed by the Internal Revenue Service (“IRS”). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions (rollovers) and transfers from other qualified defined benefit or contribution plans or accounts.

Company matching contributions in any Plan year are generally allocated to active participants using a formula which provides a 100 percent match on the first 2 percent of employee contributions and a 45 percent match on employee contributions from in excess of 2 percent to 8 percent of eligible compensation, except as noted below. For employees of the Lone Star and Kansas divisions, the match formula provides for a 100 percent match on the first 2 percent of employee contributions and a 50 percent match on the employee contributions in excess of 2 percent to 8 percent of eligible compensation. For participants employed by the NNSS Union hired on or after January 1, 2011 and not participating in the NNSS Union pension plan, the match formula provides for a 100 percent match on the first 6 percent of contributions. NNSS employees participating in the Staff or Union pension plan and expatriate employees are not eligible for matching contributions. Effective July 1, 2020, for participants of the former Hawthorne, American Ordnance, and Milan Plans (see above), the match formula provides for a 100 percent match on the first 2 percent of contributions and a percentage match designated by the Company (not to exceed 50 percent) on employee contributions in excess of 2 percent to 8 percent of eligible compensation. Refer to the Plan documents for additional match schedules.

The Plan also allows the Company to make profit sharing and qualified non-elective contributions (“QNEC”) and effective June 1, 2021 and November 1, 2021, respectively, Qualified Matching Contributions, (“QMAC”) and prevailing wage contributions to certain eligible employees. On a semi-annual basis \$1,600 per participant in profit sharing contributions is made for NNSS Union Participants. With respect to the profit sharing allocable in the first pay period in July of a Plan year, the NNSS Union Participant must be actively employed on the preceding June 30 and have had an account balance under the Plan at any point during the six-month period immediately preceding the allocation date of the profit sharing contribution. Profit sharing contributions of \$345,600 and \$340,600 were made during the years ended December 31, 2021 and 2020, respectively, for NNSS participants.

QNEC’s of \$0- and \$36,324 were made to the Plan for the years ended December 31, 2021 and 2020, respectively. There were no QMAC’s or prevailing wage contributions made to the Plan for the years ended December 31, 2021 or 2020.

Participants direct the investment of their contributions into the various investment options offered by the Plan.

Effective May 7, 2020, matching contributions were suspended for participants with the exception of participants who are members included in collective bargaining agreements and participants subject to certain contractual agreements. Effective January 1, 2021, the matching contribution was restored for all eligible employees. The employer matching contributions are subject to limitations established by the Internal Revenue Code (“IRC”) and the provisions of the Plan. Participants may also contribute amounts representing distributions from other qualified defined contribution plans sponsored by the participants’ previous employer and Roth rollover accounts. Matching contributions for the years ended December 31, 2021 and 2020 were \$8,519,356 and \$4,285,841, respectively, net of forfeitures applied.

Day & Zimmermann

Retirement Plan

Notes to the Financial Statements For the Years Ended December 31, 2021 and 2020

Effective November 1, 2021, matching contributions, QNEC's and QMAC's for any plan year will be made no later than the last date on which amounts may be deducted by the Company for federal income tax purposes. Prevailing wage contributions will be made as frequently as required by law.

Participant Accounts – Individual accounts are maintained for each participant. Each participant's account is credited with the participant's contributions, allocations of the Company's contributions, and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan and Plan losses. Allocations are based on participant earnings or account balances, or specific participant transactions, as defined by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting and Forfeitures – Participants are immediately vested in their salary deferral and rollover contributions and employer QNEC's, QMAC's and prevailing wage contributions, plus earnings thereon. Generally, employer matching and profit sharing contributions vest gradually over a five-year period depending on the participating employer. Participants should refer to the Plan documents for their specific employer and or collective bargaining agreement vesting schedule.

Forfeited balances of terminated participants' non-vested accounts may be used to reduce Employer contributions to the Plan and to pay any administrative expenses. As of December 31, 2021 and 2020, forfeited non-vested accounts totaled \$14,894 and \$126,388, respectively. During the years ended December 31, 2021 and 2020, forfeitures of \$1,513,284 and \$583,957, respectively, were used to reduce employer matching contributions. During the years ended December 31, 2021 and 2020, forfeitures of \$-0- and \$425,204, respectively, were used to pay administrative expenses.

Notes Receivable from Participants – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loans are repayable over a maximum period of five years unless the loan is used for the purchase of a principal residence, in which case a maximum ten-year repayment plan is permitted. The loans are secured by the balance in the participant's account and bear interest at a rate that is commensurate with the local prevailing rates as determined by the plan sponsor at the date the loans were issued. Principal and interest are paid ratably through bi-weekly payroll deductions.

Payment of Benefits – Upon termination of service, retirement, death, or total permanent disability, a participant may elect to receive a lump-sum distribution of his or her entire accumulated plan balance, subject to the terms and certain limitations of the funding vehicles. In addition, participants may elect in-service withdrawals after reaching age 59-1/2. Participants are also permitted to make hardship withdrawals in certain cases of immediate and heavy financial need. Rollover account balances may be withdrawn at any time. Minimum required distributions for participants who have reached age 70-1/2 also apply per IRS regulations. Effective January 1, 2020, the Plan was amended in accordance with the Setting Every Community Up for Retirement Enhancement Act (the "SECURE Act") whereby the required age was increased to 72 for certain required minimum distributions taken after December 31, 2019. Terminated participants with a vested account balance equal to or less than \$1,000 shall be paid in a single sum as soon as administratively feasible. Terminated participants with a vested balance greater than \$1,000 and less than or equal to \$5,000 shall be paid within the calendar year following termination.

Day & Zimmermann

Retirement Plan

Notes to the Financial Statements For the Years Ended December 31, 2021 and 2020

Revenue Sharing – The Plan has entered into a revenue sharing agreement with Wells Fargo. Under the terms of the agreement, the plan will earn revenue credits based upon the Plan's holdings that Wells Fargo shall fund to the Plan. The plan administrator may use amounts held in the revenue sharing credit account to reimburse the Employer for fees and expenses associated with services provided to the Plan, or pay vendors, including Wells Fargo or third parties. For the years ended December 31, 2021 and 2020, Wells Fargo contributed \$215,291 and \$476,267, respectively, in revenue sharing credits to the Plan. These amounts are included within net appreciation in fair value of investments on the statements of changes in net assets available for benefits. At December 31, 2021 and 2020, the balance in the revenue sharing credit account was \$-0- and \$620,897, respectively.

During 2021, the Plan entered into a revenue sharing agreement with Principal. Under the terms of the agreement, the plan will earn revenue credits based upon the Plan's holdings that Principal shall fund to the Plan. The plan administrator may use amounts held in the revenue sharing credit account to reimburse the Employer for fees and expenses associated with services provided to the Plan, or pay vendors, including Principal or third parties. For the years ended December 31, 2021 and 2020, Principal contributed \$519,057 and \$-0-, respectively, in revenue sharing credits to the Plan. These amounts are included within net appreciation in fair value of investments on the statements of changes in net assets available for benefits. At December 31, 2021 and 2020, the balance in the revenue sharing credit account was \$364,225 and \$-0-, respectively.

CARES Act – On March 27, 2020, the "Coronavirus Aid, Relief, and Economic Security Act" ("CARES Act") was signed into law. The CARES Act, among other things, includes several relief provisions available to tax-qualified retirement plans and their participants. The Company has evaluated the relief provisions available to plan participants under the CARES Act and has implemented the following provisions to eligible participants as a way of providing additional access to retirement funds should a financial need arise due to the current pandemic:

- Special penalty-free coronavirus-related distributions of up to \$100,000, which must be made before December 31, 2020.
- Required minimum distribution requirements were waived for the year ended December 31, 2020.
- Increases the available loan amount as described in Note 1 to the lesser of \$50,000 (less the highest outstanding loan balance during the past 12 months) or 100% of the participant's vested account balance for loans issued during the 180-day period from March 27, 2020 through September 23, 2020.
- Extends the period for loan repayments, if applicable, for up to one year.

The plan has been amended effective January 1, 2020, for the above CARES Act provisions.

Day & Zimmermann

Retirement Plan

Notes to the Financial Statements For the Years Ended December 31, 2021 and 2020

New Accounting Pronouncements – In August 2018, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) 2018-13, Fair Value Measurement (Topic 820) – Disclosure Framework – *Changes to the Disclosure Requirements for Fair Value Measurement*, which amends certain disclosure requirements of Accounting Standards Codification (“ASC”) 820. ASU 2018-13 removed the requirement to disclose the amount of and reasons for transfers between Level 1 and Level 2 of the fair value hierarchy as well as the policy for timing of transfers between levels. The ASU also modified the disclosure for investments in certain entities that calculate net asset value (“NAV”) to disclose the timing of liquidation of an investee’s assets and the date when restrictions from redemption might lapse only if the investee has communicated the timing to the Plan or announced the timing publicly. It also clarified the measurement uncertainty disclosure to communicate information about the uncertainty in measurement as of the reporting date. The guidance is effective for fiscal years beginning after December 15, 2019. The Plan adopted the provisions of ASU 2018-13 for the year ended December 31, 2020 and retrospectively for the year ended December 31, 2019. There were no effects on disclosures or the statements of net assets available for benefits or changes therein.

2. Summary of Significant Accounting Policies

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

Use of Estimates – The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires Plan management to make 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 those estimates.

Investment Valuation and Income Recognition – The Plan’s investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan’s governing committee determines the Plan’s valuation policies utilizing information provided by the investment advisors and trustees. See Note 5 for discussion on 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. Capital gain distributions are included in dividend income. Net appreciation includes the Plan’s gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants – Notes receivable from participants are measured at their unpaid balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. Delinquent loans are reclassified as distributions based upon the terms in the Plan document. No allowance for doubtful notes receivable has been recorded as of December 31, 2021 or 2020.

Payment of Benefits – Benefits are recorded when paid.

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

Day & Zimmermann

Retirement Plan

Notes to the Financial Statements For the Years Ended December 31, 2021 and 2020

3. Information Certified by the Trustee

For the years ended December 31, 2021 and 2020, the plan administrator chose the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

On May 25, 2021, assets of the plan, including notes receivable from participants, amounting to approximately \$488,000,000 were transferred to a new trustee, The Principal Trust Company who held the Plan's investment assets and executed investment transactions from May 25, 2021 to December 31, 2021.

All investment information disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including but not limited to, investments, cash, and notes receivable from participants held for the period from January 1, 2020 through May 24, 2021, and net appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the period from January 1, 2020 through May 24, 2021, was obtained or derived from information supplied to Plan management and certified as complete and accurate by Wells Fargo Bank, N.A., a trustee of the Plan.

All investment information disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including but not limited to, investments, cash, and outstanding principal on notes receivable from participants held for the period from May 25, 2021 through December 31, 2021, and net appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the period from May 25, 2021 through December 31, 2021, was obtained or derived from information supplied to Plan management and certified as complete and accurate by Principal Trust Company, a trustee of the Plan.

4. Investments

During the years ended December 31, 2021 and 2020, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by \$58,933,016 and \$65,314,918, respectively.

Interest and dividend income for the years ended December 31, 2021 and 2020 was \$5,301,826 and \$4,614,480, respectively.

Interest earned on notes receivable from participants for the years ended December 31, 2021 and 2020 was \$264,026 and \$250,850, respectively.

5. Fair Value Measurements

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

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

Day & Zimmermann

Retirement Plan

Notes to the Financial Statements For the Years Ended December 31, 2021 and 2020

Level 2: Inputs to the valuation methodology include:

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

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

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

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

The following is a description of the valuation methodologies used for assets measured at fair value:

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed actively traded.

Common Collective Trust Funds: The units of the common collective trust funds are valued using the NAV as a practical expedient as determined by the issuer based on the fair value of the underlying assets within the fund and the present value of future cash flows using the current discount rate.

Pooled Separate Accounts: The units of the pooled separate accounts are valued using the NAV as a practical expedient as determined by the issuer based on the fair value of the underlying assets within the fund and the present value of future cash flows using the current discount rate.

Self-Directed Brokerage Accounts: Valued at the quoted market prices of the underlying investments, which include mutual funds, common stocks, cash and cash equivalents.

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

The following tables present information about the Plan's investments measured at fair value on a recurring basis as of December 31, 2021 and 2020, and indicates the fair value hierarchy of the valuation techniques utilized by the Plan to determine such value:

Day & Zimmermann Retirement Plan

Notes to the Financial Statements For the Years Ended December 31, 2021 and 2020

	2021			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 376,898,962	\$ –	\$ –	\$ 376,898,962
Self-directed brokerage Accounts	12,711,948	–	–	12,711,948
Total investments in the fair value hierarchy	<u>\$ 389,610,910</u>	<u>\$ –</u>	<u>\$ –</u>	389,610,910
Investments measured at net asset value ^(a)				<u>122,676,395</u>
Total investments measured at fair value				<u>\$ 512,287,305</u>

	2020			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 336,947,264	\$ –	\$ –	\$ 336,947,264
Self-directed brokerage Accounts	9,964,616	–	–	9,964,616
Total investments in the fair value hierarchy	<u>\$ 346,911,880</u>	<u>\$ –</u>	<u>\$ –</u>	346,911,880
Investments measured at net asset value ^(a)				<u>124,254,131</u>
Total investments measured at fair value				<u>\$ 471,166,011</u>

- (a) In accordance with ASC Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

The carrying amount of other liabilities approximates fair value due to their short-term nature.

Investments Measured at NAV – The following table summarizes investments measured at fair value based on NAV per share practical expedient as of December 31, 2021 and 2020. Participant redemption restrictions may be imposed for these investments; the redemption notice period is applicable to the Plan.

	Net Asset Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
December 31, 2021				
Wells Fargo Stable Return Fund I25	\$ 53,257,467	\$ –	Daily	12 months
Wells Fargo MFS Value CIT N25	34,447,297	–	Daily	None
Wells Fargo T. Rowe Price CIT N40	34,971,631	–	Daily	None

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Retirement Plan

Notes to the Financial Statements For the Years Ended December 31, 2021 and 2020

December 31, 2020				
Wells Fargo Stable Return Fund I25	\$ 59,529,110	\$ -	Daily	12 months
Wells Fargo MFS Value CIT N25	31,629,984	-	Daily	None
Wells Fargo T. Rowe Price CIT N40	32,505,637	-	Daily	None
Prudential Income Flex N25	589,400	-	Daily	None

6. Plan Termination

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

7. Tax Status

The Plan obtained its latest determination letter on April 7, 2014, in which the IRS stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (the "Code") and, therefore, the related trust is exempt from taxation. In December 2016, the IRS began publishing a Required Amendments List for individually designed plans which specifies changes in qualification requirements. The list is published annually and requires plans to be amended for each item on the list, as applicable, to its tax-exempt status. The plan administrator believes that the Plan and related trust are currently designed and being operated in compliance with the applicable requirements of the Code and Plan document and, therefore, the Plan continues to be qualified and the related trust tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2021 and 2020, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2018.

8. Risks and Uncertainties

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

The COVID-19 pandemic has led to significant volatility in the financial markets and has affected, and may continue to affect, the fair value of investments held by the Plan. The extent to which the COVID-19 pandemic will affect the Plan depends on future events and remains uncertain.

Day & Zimmermann Retirement Plan

Notes to the Financial Statements For the Years Ended December 31, 2021 and 2020

9. Related-Party and Party in Interest Transactions

Certain Plan investments are managed by trustees of the Plan, for which fees are charged by the trustees or affiliated entities for record keeping and other services. Legal, accounting, investment advisory and certain other fees are paid to other service providers. Therefore, these transactions qualify as party in interest transactions. The Plan also has revenue sharing agreements with trustees (Note 1), and holds notes receivable from participants, which qualify as related-party and party in interest transactions. These transactions qualify as related-party and party in interest transactions which are exempt from the prohibited transaction rules of ERISA.

10. Transfers To and From Affiliated Plans

Certain participants, who change their employee status, are permitted to transfer assets to and from other plans sponsored by the Company. During 2021 participants transferred in \$88,871 and \$(487,012) out to other plans, including \$-0- of participant loans, for a net transfer of \$(398,141). During 2020 participants transferred in \$205,189 and \$(639,596) out to other plans, including \$(25,062) of participant loans, for a net transfer of \$(434,407).

11. Reconciliation of Form 5500 to Financial Statements

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 for the years ended December 31, 2021 and 2020:

	2021	2020
Net Assets Available for Benefits per the Financial Statements	\$ 518,110,174	\$ 476,229,548
Less: Employer contribution receivable	(172,800)	(215,524)
Less: Certain deemed distributions of participant loans	(10,205)	(87,392)
Net Assets Available for Benefits per Form 5500	<u>\$ 517,927,169</u>	<u>\$ 475,926,632</u>

The following is a reconciliation of the net increase in net assets available for benefits per the financial statements to net income per Form 5500 for the years ended December 31, 2021 and 2020:

	2021	2020
Net Increase per the Financial Statements	\$ 41,880,626	\$ 44,487,288
Plus: Asset transferred out	398,141	434,407
Plus/(Less): Change in employer contribution receivable	42,724	(79,524)
Plus/(Less): Change in certain deemed distributions of participant loans	<u>77,187</u>	<u>(38,016)</u>
Net Income per Form 5500	<u>\$ 42,398,678</u>	<u>\$ 44,804,155</u>

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Retirement Plan

Notes to the Financial Statements
For the Years Ended December 31, 2021 and 2020

12. Subsequent Events

Subsequent events are defined as events or transactions that occur after the statement of net assets available for benefits date, but before the financial statements are issued or are available to be issued. Management has evaluated subsequent events through October 17, 2022, the date that the financial statements were available to be issued and determined that there have been no events that have occurred that would require adjustments to our disclosures in the financial statements, except as described below.

Effective January 1, 2022, the plan was amended to allow employer matching on catch-up contributions.

SUPPLEMENTAL SCHEDULES

Day & Zimmermann**Retirement Plan**

PLAN EIN : 23-3024522

PLAN NUMBER : 013

Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2021

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Wells Fargo Stable Return Fund I25	Common Collective Trust Fund	**	\$ 53,257,467
*	Wells Fargo MFS Value CIT N25	Common Collective Trust Fund	**	34,447,297
*	Wells Fargo T. Rowe Price CIT N40	Common Collective Trust Fund	**	34,971,631
	Vanguard Total Bond Market Index Admiral Shares	Mutual Fund	**	7,334,435
	Vanguard Institutional Target Retirement Income	Mutual Fund	**	3,372,044
	Vanguard Institutional Target Retirement 2015 Fund	Mutual Fund	**	3,076,832
	Vanguard Institutional Target Retirement 2020 Fund	Mutual Fund	**	9,793,983
	Vanguard Institutional Target Retirement 2025 Fund	Mutual Fund	**	22,283,163
	Vanguard Institutional Target Retirement 2030 Fund	Mutual Fund	**	24,921,765
	Vanguard Institutional Target Retirement 2035 Fund	Mutual Fund	**	22,997,406
	Vanguard Institutional Target Retirement 2040 Fund	Mutual Fund	**	16,730,398
	Vanguard Institutional Target Retirement 2045 Fund	Mutual Fund	**	15,576,130
	Vanguard Institutional Target Retirement 2050 Fund	Mutual Fund	**	13,375,615
	Vanguard Institutional Target Retirement 2055 Fund	Mutual Fund	**	9,833,659
	Vanguard Institutional Target Retirement 2060 Fund	Mutual Fund	**	6,039,824
	Vanguard Institutional Target Retirement 2065 Fund	Mutual Fund	**	891,691
	Vanguard Institutional Index Fund	Mutual Fund	**	74,378,694
	Vanguard Extended Market Index Institutional Shares	Mutual Fund	**	34,025,934
	Vanguard Total International Stock Index Admiral Shares	Mutual Fund	**	4,500,951
	JP Morgan Core Plus Bond Fund	Mutual Fund	**	20,404,813
	MFS Mid Cap Value R6	Mutual Fund	**	6,064,570
	American Funds Euro Growth R4	Mutual Fund	**	6,273,454
	Dodge & Cox International Stock	Mutual Fund	**	14,862,278
	Delaware Small Cap Value Institutional Shares	Mutual Fund	**	6,191,633
	Carillon Eagle Mid Cap Growth Fund R5	Mutual Fund	**	49,733,891
	Janus Henderson Triton	Mutual Fund	**	4,235,799
*	Wells Fargo Self-Directed Brokerage Account	Self-Directed Brokerage Account	**	12,711,948
*	Participant Loans	Interest rates 4.25% - 10.00%	-0-	5,650,069

* Party in interest

** Cost data omitted for participant directed investments.

Day & Zimmermann Retirement Plan

PLAN EIN : 23-3024522

PLAN NUMBER : 013

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

Participant Contributions Transferred Late to Plan		Total That Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ()		Contributions Not Corrected	Contributions Pending Correction in VFCP	Contributions Corrected Outside VFCP	
July 22, 2021	\$ 160	\$ 160	\$ -	\$ -	\$ -
August 19, 2021	19	19	-	-	-
October 7, 2021	68	68	-	-	-
November 4, 2021	169	169	-	-	-
November 12, 2021	177	177	-	-	-
November 18, 2021	246	246	-	-	-
November 26, 2021	165	165	-	-	-
December 2, 2021	141	141	-	-	-
December 9, 2021	171	171	-	-	-
December 23, 2021	171	171	-	-	-
December 30, 2021	217	217	-	-	-
Total	<u>\$ 1,704</u>	<u>\$ 1,704</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Participant contributions for the above payroll periods were not funded within the time period prescribed by DOL Regulation 2510.3-102.

Day & Zimmermann

Retirement Plan

PLAN EIN : 23-3024522

PLAN NUMBER : 013

Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2021

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Wells Fargo Stable Return Fund I25	Common Collective Trust Fund	**	\$ 53,257,467
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*	Participant Loans	Interest rates 4.25% - 10.00%	-0-	5,650,069

* Party in interest

** Cost data omitted for participant directed investments.