

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>07/01/2021</u> and ending <u>06/30/2022</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>DAYTON ROGERS MANUFACTURING COMPANY 401(K) PLAN</u>
1b	Three-digit plan number (PN) ▶ <u>002</u>
1c	Effective date of plan <u>04/01/1994</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>DAYTON ROGERS MANUFACTURING CO.</u> <u>8401 WEST 35W SERVICE DRIVE N.E.</u> <u>MINNEAPOLIS, MN 55449</u>
2b	Employer Identification Number (EIN) <u>41-0844462</u>
2c	Plan Sponsor's telephone number <u>763-717-6450</u>
2d	Business code (see instructions) <u>332110</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.	04/13/2023	DAVID FENSKE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	04/13/2023	DAVID FENSKE
	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	5 208
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 149 6a(2) 183 6b 0 6c 63 6d 246 6e 0 6f 246 6g 226 6h 0
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 2S 2T 3D 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 07/01/2021 and ending 06/30/2022	
A Name of plan DAYTON ROGERS MANUFACTURING COMPANY 401(K) PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 DAYTON ROGERS MANUFACTURING CO.	D Employer Identification Number (EIN) 41-0844462

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
TRANSAMERICA FINANCIAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
36-6071399	70688	342654-0000		07/01/2021	06/30/2022

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 20932	(b) Total amount of fees paid 8267
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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
MORGAN STANLEY INSURANCE SERVICES
PRODUCER CHAD ELLMAN
1 NEW YORK PLAZA 12TH FL
NEW YORK, NY 10004

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
20160		COMMISSIONS PAID	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
TAX SHELTERED COMPENSATION, INC.
7365 KIRKWOOD COURT N, STE 200
MAPLE GROVE, MN 55369

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	8267		5

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

MORGAN STANLEY INSURANCE SERVICES

PRODUCER NATHAN HILDRE
1 NEW YORK PLAZA 12TH FL
NEW YORK, NY 10004

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
772		COMMISSIONS PAID	3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	6256709
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 ▶ STABLE VALUE OPTION		
b	Balance at the end of the previous year	7b	700699
c	Additions: (1) Contributions deposited during the year	7c(1)	22131
	(2) Dividends and credits.....	7c(2)	
	(3) Interest credited during the year.....	7c(3)	8251
	(4) Transferred from separate account.....	7c(4)	213402
	(5) Other (specify below)..... ▶ LOAN PRIN 4500, LOAN INT 322, FORF 260	7c(5)	5082
	(6) Total additions	7c(6)	248866
d	Total of balance and additions (add lines 7b and 7c(6))	7d	949565
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	138968
	(2) Administration charge made by carrier.....	7e(2)	335
	(3) Transferred to separate account.....	7e(3)	35571
	(4) Other (specify below)..... ▶ FID SERV, DIST FEE, LOAN MAIN ISSUE, OVERNIGHT	7e(4)	2409
	(5) Total deductions	7e(5)	177283
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	772282

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 07/01/2021 and ending 06/30/2022		
A Name of plan DAYTON ROGERS MANUFACTURING COMPANY 401(K) PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 DAYTON ROGERS MANUFACTURING CO.	D Employer Identification Number (EIN) 41-0844462	

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
TRANSAMERICA FINANCIAL LIFE INS CO
36-6071399

(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)

TAX SHELTERED COMPENSATION, INC.

41-0955056

(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 37 64	TPA	6842	Yes ☒ No ☐	Yes ☒ No ☐	373	Yes ☐ No ☒

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

TRANSAMERICA FINANCIAL LIFE INSURAN

36-6071399

(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 37 52 62 64 67	RECORDKEEPER	6477	Yes ☒ No ☐	Yes ☒ No ☐		Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan <u>DAYTON ROGERS MANUFACTURING COMPANY 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>DAYTON ROGERS MANUFACTURING CO.</u>	D Employer Identification Number (EIN) <u>41-0844462</u>	

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

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA MID-CAP GROWTH RET ACC

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN <u>36-6071399-546</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2769</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: CLEARBRIDGE SMALL CAP GROWTH RET AC

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN <u>36-6071399-380</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>12758</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL 2045 WITH BLA

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN <u>36-6071399-295</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>17174</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL 2060 WITH BLA

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN <u>36-6071399-607</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>18171</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPACIFIC GROWTH R

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN <u>36-6071399-076</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>23468</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA INTERNATIONAL GROWTH R

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN <u>36-6071399-602</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>26595</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET EMERGING MARKETS INDEX

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN <u>36-6071399-169</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>36640</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: FEDERATED HERMES INSTITUTIONAL HIGH		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-570	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 59442
a Name of MTIA, CCT, PSA, or 103-12 IE: AEGON US HIGH YIELD RET ACCT		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-508	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 60001
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR LEVERAGED COMPANY		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-243	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 62636
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO COMSTOCK RET ACCT		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-576	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 66520
a Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD REAL ESTATE INDEX RET A		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-130	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 73230
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL 2055 WITH BLA		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-505	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 99202
a Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD SMALL-CAP GROWTH INDEX		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-131	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 117509
a Name of MTIA, CCT, PSA, or 103-12 IE: MORGAN STANLEY GROWTH RET ACCT		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-305	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 122467
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO AMERICAN VALUE RET ACCT		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-575	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 130091
a Name of MTIA, CCT, PSA, or 103-12 IE: PIONEER STRATEGIC INCOME RET ACCT		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-474	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 149671

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS SMALLCAP WORLD RET A		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-077	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 164860
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS AMCAP RET ACCT		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-245	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 167577
a Name of MTIA, CCT, PSA, or 103-12 IE: STATE STREET S&P MID CAP INDEX RET		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-438	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 172046
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL 2035 WITH BLA		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-019	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 175517
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW PERSPECTIVE RET		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-255	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 189333
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL RETIREMENT WI		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-417	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 213149
a Name of MTIA, CCT, PSA, or 103-12 IE: TA VANGUARD SMALL-CAP INDEX RET ACC		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-132	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 220994
a Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES INVESTMENT GRADE BOND		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-094	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 232345
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY GOVERNMENT BOND RE		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-413	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 239981
a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM TOTAL RETURN BOND RET ACCT		
b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN		
c EIN-PN 36-6071399-597	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 251260

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO DIVERSIFIED DIVIDEND RET AC

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN 36-6071399-574	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 266808
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a Name of MTIA, CCT, PSA, or 103-12 IE: FRANKLIN SMALL-MID CAP GROWTH RET A

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN 36-6071399-358	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 279990
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a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL 2050 WITH BLA

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN 36-6071399-165	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 337967
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS FUNDAMENTAL INVESTOR

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN 36-6071399-232	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 343483
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a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL 2040 WITH BLA

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN 36-6071399-164	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 374834
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a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL 2025 WITH BLA

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN 36-6071399-018	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 391160
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a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA LIFE GOAL 2030 WITH BLA

b Name of sponsor of entity listed in (a): TRANSAMERICA FINANCIAL LIFE INSURAN

c EIN-PN 36-6071399-163	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1157061
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

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

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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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
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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 07/01/2021 and ending 06/30/2022		
A Name of plan DAYTON ROGERS MANUFACTURING COMPANY 401(K) PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 DAYTON ROGERS MANUFACTURING CO.	D Employer Identification Number (EIN) 41-0844462	

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)	250	
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	89594	85651
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	8133539	6256709
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	700699	772282
(15) Other.....	1c(15)		

		(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	8924082 7114642
Liabilities			
g	Benefit claims payable	1g	1133 1406
h	Operating payables	1h	
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	53
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	1186 1406
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	8922896 7113236

Part II Income and Expense Statement

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

		(a) Amount	(b) Total
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	0
	(B) Participants	2a(1)(B)	612356
	(C) Others (including rollovers).....	2a(1)(C)	209164
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	821520
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	
	(B) U.S. Government securities	2b(1)(B)	
	(C) Corporate debt instruments	2b(1)(C)	
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	5304
	(F) Other	2b(1)(F)	
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	5304
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	0
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	0
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		-1349439
(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)		
c Other income.....	2c		-14
d Total income. Add all income amounts in column (b) and enter total.....	2d		-522629
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1272062	
(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)		1272062
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	14969	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		14969
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1287031
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-1809660
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **ABDO,LLP**

(2) EIN: **41-1397419**

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		20656

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 07/01/2021 and ending 06/30/2022

A Name of plan DAYTON ROGERS MANUFACTURING COMPANY 401(K) PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 DAYTON ROGERS MANUFACTURING CO.	D Employer Identification Number (EIN) 41-0844462

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 36-6071399		
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 _____



Financial Statements and Supplementary Information

Dayton Rogers Manufacturing Company 401(k) Plan

Minneapolis, Minnesota

As of June 30, 2022 and 2021 and
For the year ended June 30, 2022



Edina Office

5201 Eden Avenue, Ste 250
Edina, MN 55436
P 952.835.9090

Mankato Office

100 Warren Street, Ste 600
Mankato, MN 56001
P 507.625.2727

Scottsdale Office

14500 N Northsight Blvd, Ste 233
Scottsdale, AZ 85260
P 480.864.5579

Dayton Rogers Manufacturing Company 401(k) Plan
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June 30, 2022 and 2021

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Dayton Rogers Manufacturing Company 401(k) Plan
Minneapolis, Minnesota

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements

We have performed an audit of the accompanying financial statements of Dayton Rogers Manufacturing Company 401(k) Plan (the Plan), an employee benefit plan subject to 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 June 30, 2022, 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 (the "2022 financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2022 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 a certification from a qualified institution as of and for the year ended June 30, 2022, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the 2022 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2022 Financial Statements section—

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

Basis for Opinion on the 2022 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 2022 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2022 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 the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the 2022 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2022 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2022 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

2022 Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) and the Schedule of Delinquent Participant Contributions as of June 30, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental 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 schedule 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 schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's Report on the 2021 Financial Statements

We were engaged to audit the financial statements of the Plan as of and for the year ended June 30, 2021 (the "2021 financial statements"). As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform auditing procedures with respect to the information certified by a qualified institution. In our report dated April 7, 2022, 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 2021 financial statements, and (b) the form and content of the information included in the 2021 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.



Abdo
Mankato, Minnesota
April 13, 2023



FINANCIAL STATEMENTS

Dayton Rogers Manufacturing Company 401(k) Plan
Statements of Net Assets Available for Benefits
June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets		
Investments at fair value	\$ 6,256,709	\$ 8,133,539
Investments at contract value	<u>772,282</u>	<u>700,699</u>
Total Investments	7,028,991	8,834,238
Receivables		
Notes receivable from participants	85,651	89,594
Employee contributions receivable	<u>-</u>	<u>250</u>
Total Assets	7,114,642	8,924,082
Liabilities		
Other current liabilities	<u>1,406</u>	<u>1,186</u>
Net Assets Available for Benefits	<u><u>\$ 7,113,236</u></u>	<u><u>\$ 8,922,896</u></u>

See Independent Auditor's Report and Notes to the Financial Statements.

Dayton Rogers Manufacturing Company 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended June 30, 2022

Additions		
Contributions		
Participant	\$	612,606
Rollovers		209,164
Total Contributions		<u>821,770</u>
Net depreciation in fair value of investments		(1,349,704)
Interest on notes receivable from participants		5,038
Total Additions		<u>(522,896)</u>
Deductions		
Benefits paid to participants		1,271,794
Administrative expenses		14,970
Total Deductions		<u>1,286,764</u>
Net Decrease		(1,809,660)
Net Assets Available for Benefits, Beginning of Year		<u>8,922,896</u>
Net Assets Available for Benefits, End of Year	\$	<u><u>7,113,236</u></u>

See Independent Auditor's Report and Notes to the Financial Statements.

Dayton Rogers Manufacturing Company 401(k) Plan
Notes to the Financial Statements
June 30, 2022 and 2021

Note 1: Description of Plan

This description of the Plan provides only general information. The Plan documents should be referred to for a more complete description of the Plan's provisions. A complete description of the Plan is available at Dayton Rogers Manufacturing Company (the Company).

General

The Plan is a defined contribution plan covering all qualified employees of the Company and its wholly owned subsidiaries who have two months of service and are age eighteen or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan offers a wide variety of investment options, which allows participants to select the option(s) that best reflect their investment style from conservative to aggressive. Flexible provisions allow participants to transfer invested assets between funds and redirect the investment of current and future contributions as specified by the governing plan document and contract provisions.

The Plan was restated in its entirety effective January 1, 2022, in order to comply with the latest laws and regulations. The Plan's major provisions were not changed as a result of this restatement.

Participant Accounts

Each participant's account is credited with the participant's contribution, any discretionary matching contribution, and allocations of additional Company contributions, if any, and Plan earnings, and is charged with an allocation of investment management and certain administrative fees. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Contributions

Each year, participants may contribute up to 100 percent of annual compensation, as defined in the Plan, subject to various regulatory limitations, through a salary reduction agreement. Participants who have attained the age of 50 before the end of the Plan year are also eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans, otherwise known as rollover contributions. Roth contributions are allowed by the Plan. Participants are automatically enrolled in the plan at 3% of their eligible compensation unless the participant elects a different percentage or elects not to participate.

The Company may make a discretionary matching contribution which is determined each plan year. Additional amounts may be contributed at the option of the Company's Executive Team. Contributions are subject to certain limitations. During the year ended June 30, 2022, the Company did not make any such contributions to the plan.

Participants direct the investment of contributions into various investment options offered by the plan. Participants may change these investment options daily.

Dayton Rogers Manufacturing Company 401(k) Plan
Notes to the Financial Statements
June 30, 2022 and 2021

Note 1: Description of Plan (Continued)

Vesting and Forfeitures

Participants are immediately vested in their salary deferrals and rollover contributions, plus earnings thereon. Vesting in the remainder of their accounts plus actual earnings is based on years of continuous service. A participant is vested in Company contributions and related earnings according to the following schedule:

Years of Service	Percentage Vested
1	0 %
2	20
3	40
4	60
5	80
6	100

Participants also become fully vested in Company contributions upon death, disability or reaching normal retirement, as defined by the Plan document.

Forfeited nonvested amounts are first used to reduce Company contributions into the Plan. There were no forfeited nonvested accounts as of June 30, 2022 and 2021.

Participant Loans

Participants may borrow from their fund accounts a minimum of \$1,000 to a maximum equal to the lesser of \$50,000 or 50% of the vested interest of the participant in the plan. Note terms are generally up to five years unless the note is for the purchase of a primary residence, in which case the term may be up to fifteen years. A participant of the plan is allowed to take out two loans at one time. The first loan can be for any reason and the second loan can only be used for the purchase of a primary residence. The notes are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Interest rates are equal to the Wall Street Journal Prime Rate plus 2.00 percent at the time of the issuance of the loan. Interest rates currently range from 5.25 - 7.50 percent and mature at various dates through October 2032. Principal and interest is paid ratably through bi-weekly payroll deductions. Upon termination of service, outstanding notes are reported as benefits paid to participants.

Payment of Benefits

Distributions to terminated, disabled or retired participants (or in the case of death, the participant's beneficiary) are made in the form the participant chooses in the amount equal to the value of his or her vested account. A participant may elect to receive a lump-sum distribution, annual installment payments over a specified period of time, or a combination of the two. Following a distributable event, as defined in the plan document, participant balances of \$1,000 to \$5,000 will be rolled into an IRA. Balances of less than \$1,000 will be automatically distributed.

Administrative Expenses

Custodian and accounting fees are primarily paid by the Company and certain administrative expenses are paid by the Plan.

Coronavirus Aid, Relief and Economic Security ("CARES") Act

In December 2019 a novel strain of coronavirus (COVID-19) surfaced and had resulted in serious economic concerns for businesses across numerous industries world-wide.

Dayton Rogers Manufacturing Company 401(k) Plan
Notes to the Financial Statements
June 30, 2022 and 2021

Note 1: Description of Plan (Continued)

To provide economic relief to individuals and businesses facing hardship due to the COVID-19 pandemic, Congress enacted and signed into law the CARES Act on March 27, 2020. Provisions of the CARES Act that the Plan had adopted during the plan year ended June 30, 2021 are as follows:

- Participants could take up to \$100,000 in coronavirus-related distributions from retirement plans without being subject to the Sec. 72(t) 10% additional tax for early distributions. Eligible distributions could be taken up until December 31, 2020.
- Coronavirus-related distributions may be repaid within three years. Any resulting income inclusion would be subject to tax over three years.
- Participants loan limits were increased to a maximum of \$100,000 for eligible participants.
- Repayment of participant loans could be delayed for one year.
- The required minimum distribution rules in Sec. 401 were temporarily suspended for 2020. The bill delayed 2020 minimum required contributions for single-employer plans until 2021.

Plan management intends to formally amend the Plan as required.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

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

Valuation of Investments

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

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts of net assets available for benefits and changes therein. Accordingly, actual results may differ from those estimates.

Payment of Benefits

Benefits are recorded when paid.

Dayton Rogers Manufacturing Company 401(k) Plan
Notes to the Financial Statements
June 30, 2022 and 2021

Note 2: Summary of Significant Accounting Policies (Continued)

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of June 30, 2022 or 2021. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

New Accounting Pronouncements

New accounting standards were issued, but were not effective until after June 30, 2022, and did not have a significant impact on the Plan's financial statements.

Subsequent Events

The Plan's management have evaluated subsequent events through April 13, 2023, the date the financial statements were available to be issued.

Note 3: Fair Value Measurements

Generally accepted accounting principles establish 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 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

Dayton Rogers Manufacturing Company 401(k) Plan
Notes to the Financial Statements
June 30, 2022 and 2021

Note 3: Fair Value Measurements (Continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2022 and 2021.

Pooled Separate Accounts: Valued at the net asset value (NAV) of shares held by the Plan at year end. The NAV, as provided by the insurance company, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the account less its liabilities. This practical expedient is not used when it is determined to be probable the account will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of accounts, the investment advisor reserves the right to temporarily delay withdrawal from the account in order to ensure that security liquidations will be carried out in an orderly business manner.

The following table sets forth by level, within the fair value hierarchy, the plan's fair value measurements:

	Level 1	Level 2	Level 3	Total
June 30, 2022				
Pooled Separate Accounts	\$ -	\$ -	\$ -	\$ -
Investments Measured at Net Asset Value (a)				6,256,709
Total Assets at Fair Value				\$ 6,256,709
June 30, 2021				
Pooled Separate Accounts	\$ -	\$ -	\$ -	\$ -
Investments Measured at Net Asset Value (a)				8,133,539
Total Assets at Fair Value				\$ 8,133,539

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

The following tables set forth additional disclosures of the Plan's investments whose fair values are estimated using NAV as of June 30, 2022 and 2021:

June 30, 2022	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled Separate Accounts	\$ 6,256,709	NA	Daily	Daily
June 30, 2021	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled Separate Accounts	\$ 8,133,539	NA	Daily	Daily

Dayton Rogers Manufacturing Company 401(k) Plan
Notes to the Financial Statements
June 30, 2022 and 2021

Note 4: Information Prepared and Certified by the Plan's Custodian

The following information disclosed in the accompanying financial statements and the ERISA-required supplemental schedules was obtained by management and agreed to or derived from information certified as complete and accurate by Transamerica Financial Life Insurance Company ("Transamerica"), the custodian of the Plan, as of and for the years ended June 30:

	2022	2021
Assets at June 30:		
Investments at fair value	\$ 6,256,709	\$ 8,133,539
Investments at contract value	772,282	700,699
Notes receivable from participants	85,651	89,594
Income for the year ended June 30:		
Net depreciation in fair value of investments	\$ (1,357,148)	
Interest from guaranteed investment contract	7,444	
Interest income on participant loans	5,038	

Note 5: Fully Benefit Responsive Investment Contracts

At June 30, 2022 and 2021, the Plan held investment in the Transamerica Stable Value Fund, which is fully benefit-responsive, therefore contract value is the relevant measure for fully benefit responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value as reported to the plan by Transamerica represents contributions made to the fund, plus earnings, less participant withdrawals, and certain administrative fees. The contract values as of June 30, 2022 and 2021 were \$772,282 and \$700,699, respectively. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on a formula agreed upon with the issuer.

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

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

- The Plan's failure to qualify under Section 401(a) of the Internal Revenue Code or the failure of the trust to be tax-exempt under Section 501(a) of the Internal Revenue Code
- Premature termination of the contracts
- Plan termination or merger
- Changes to the Plan's prohibition on competing investment options
- Bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spinoffs of a subsidiary) that significantly affect the Plan's normal operations

Dayton Rogers Manufacturing Company 401(k) Plan
Notes to the Financial Statements
June 30, 2022 and 2021

Note 5: Fully Benefit Responsive Investment Contracts (Continued)

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

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

- An uncured violation of the Plan's investment guidelines
- A breach of material obligation under the contract
- A material misrepresentation
- A material amendment to the agreements without the consent of the issuer

Note 6: Income Tax Status

The Plan obtained an opinion letter dated June 30, 2020, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended and restated since receiving the determination letter. The Plan administrator and the Plan's tax counsel believe that the Plan currently is designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and that, therefore, the Plan continues to qualify and the related trust continues to be tax-exempt as of June 30, 2022. Therefore, no provision for income taxes has been included in the Plan's financial statements.

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

Note 7: Plan Termination

Although it has not expressed any intent to do so, the Company has the right to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. If the Plan is terminated, all participants will become 100 percent vested in their accounts.

Note 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 change could materially affect the amounts reported in the statement of net assets available for benefits.

Concentrations

One investment balance accounted for approximately 16 and 14 percent of total assets held at June 30, 2022 and 2021, respectively.

Dayton Rogers Manufacturing Company 401(k) Plan
Notes to the Financial Statements
June 30, 2022 and 2021

Note 9: Party-in-interest Transactions

Transactions resulting in Plan assets being transferred to or used by a related party are considered prohibited transactions under ERISA unless a specific exemption exists. Certain Plan investments are interests in pooled separate accounts managed by Transamerica Retirement Solutions. Transamerica Retirement Solutions is the record keeper for investments and its Affiliate, Transamerica Financial Life Insurance Company, is the custodian for all other investments of the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services amounted to approximately \$15,000 for the year ended June 30, 2022. The transactions are not considered prohibited transactions as ERISA regulations provide for a specific exemption for such transactions.

Note 10: Prohibited Transactions

Participant deferral and loan payments totaling \$20,656 for the pay period dated December 31, 2020, were not remitted within the timeframe prescribed by the Department of Labor, resulting in prohibited transactions in accordance with ERISA and IRC. The Company has self-corrected the error outside of the Voluntary Fiduciary Correction Program (VFCP) and the correction was made during the plan year ended June 30, 2022.

SUPPLEMENTAL INFORMATION

Dayton Rogers Manufacturing Company 401(k) Plan
Supplemental Information
Schedule of Assets Held at End of Year
June 30, 2022

SCHEDULE H LINE 4i FORM 5500 PLAN #002 EIN 41-0844462

(a) Party-in- Interest	(b) Identity of Issue	(c) Description of Investment	(d) Cost Basis	(e) Current Value
Pooled Separate Accounts				
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2030 Ret Account	**	\$ 1,157,061
*	Transamerica Financial Life Insurance	American Funds Fundamental Investors Account	**	343,483
*	Transamerica Financial Life Insurance	American Funds AMCAP Account	**	167,577
*	Transamerica Financial Life Insurance	SSgA S&P Mid Cap Index Account	**	172,046
*	Transamerica Financial Life Insurance	Prudential Total Return Bond Account	**	251,260
*	Transamerica Financial Life Insurance	American Funds New Perspective Account	**	189,333
*	Transamerica Financial Life Insurance	American Funds Smallcap World Account	**	164,860
*	Transamerica Financial Life Insurance	Franklin Small-Mid Cap Growth Account	**	279,990
*	Transamerica Financial Life Insurance	Invesco Diversified Dividend Account	**	266,808
*	Transamerica Financial Life Insurance	Vanguard Small-Cap Growth Ind Account	**	117,509
*	Transamerica Financial Life Insurance	Vanguard Small-Cap Index Account	**	220,994
*	Transamerica Financial Life Insurance	Invesco American Value Account	**	130,091
*	Transamerica Financial Life Insurance	Am. Century Government Bond Account	**	239,981
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2040 Ret Account	**	374,834
*	Transamerica Financial Life Insurance	Vanguard REIT Index Account	**	73,230
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2050 Ret Account	**	337,967
*	Transamerica Financial Life Insurance	SSgA Emerging Markets Ind Account	**	36,640
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2035 Ret Account	**	175,517
*	Transamerica Financial Life Insurance	Morgan Stanley Growth Account	**	122,467
*	Transamerica Financial Life Insurance	Federated Inst High Yield Bond Account	**	59,442
*	Transamerica Financial Life Insurance	Pioneer Strategic Income Account	**	149,671
*	Transamerica Financial Life Insurance	Invesco Comstock Account	**	66,520
*	Transamerica Financial Life Insurance	AB High Income Account	**	60,001
*	Transamerica Financial Life Insurance	Loomis Sayles Inv Grade Bond Account	**	232,345
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2055 Ret Account	**	99,202
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2025 Ret Account	**	391,160

Dayton Rogers Manufacturing Company 401(k) Plan
Supplemental Information
Schedule of Assets Held at End of Year (Continued)
June 30, 2022

SCHEDULE H LINE 4i FORM 5500 PLAN #002 EIN 41-0844462

(a) Party-in- Interest	(b) Identity of Issue	(c) Description of Investment	(d) Cost Basis	(e) Current Value
*	Transamerica Financial Life Insurance	Thornburg International Growth Account	**	\$ 26,595
*	Transamerica Financial Life Insurance	American Funds EuroPac Growth Account	**	23,468
*	Transamerica Financial Life Insurance	Fidelity Adv Lev Co Stk Account	**	62,636
*	Transamerica Financial Life Insurance	ClearBridge Small Cap Growth Account	**	12,758
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2045 Ret Account	**	17,174
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index Retirement Ret Account	**	213,149
*	Transamerica Financial Life Insurance	Wells Fargo Adv Discovery Account	**	2,769
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2060 Ret Account	**	18,171
Transamerica Financial Life Insurance Investment Contract				
*	Transamerica Financial Life Insurance	Transamerica Stable Value Focus Option	**	772,282
Notes Receivable from Participants				
*	Participant loans	Interest rates of 5.25 - 7.50 percent; maturities through 2032	-	85,651
				<u>\$ 7,114,642</u>
*	Party-in-interest			
**	Participant directed			

Dayton Rogers Manufacturing Company 401(k) Plan
 EIN: 41-0844462 Plan Number: 002
 Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
 For the Year Ended June 30, 2022

Participant Contributions Transferred Late to Plan Check Here if Late Participant Loan Repayments are included:	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
X	\$ -	\$ 20,656	\$ -	\$ -

Dayton Rogers Manufacturing Company 401(k) Plan
Supplemental Information
Schedule of Assets Held at End of Year
June 30, 2022

SCHEDULE H LINE 4i FORM 5500 PLAN #002 EIN 41-0844462

(a) Party-in- Interest	(b) Identity of Issue	(c) Description of Investment	(d) Cost Basis	(e) Current Value
Pooled Separate Accounts				
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2030 Ret Account	**	\$ 1,157,061
*	Transamerica Financial Life Insurance	American Funds Fundamental Investors Account	**	343,483
*	Transamerica Financial Life Insurance	American Funds AMCAP Account	**	167,577
*	Transamerica Financial Life Insurance	SSgA S&P Mid Cap Index Account	**	172,046
*	Transamerica Financial Life Insurance	Prudential Total Return Bond Account	**	251,260
*	Transamerica Financial Life Insurance	American Funds New Perspective Account	**	189,333
*	Transamerica Financial Life Insurance	American Funds Smallcap World Account	**	164,860
*	Transamerica Financial Life Insurance	Franklin Small-Mid Cap Growth Account	**	279,990
*	Transamerica Financial Life Insurance	Invesco Diversified Dividend Account	**	266,808
*	Transamerica Financial Life Insurance	Vanguard Small-Cap Growth Ind Account	**	117,509
*	Transamerica Financial Life Insurance	Vanguard Small-Cap Index Account	**	220,994
*	Transamerica Financial Life Insurance	Invesco American Value Account	**	130,091
*	Transamerica Financial Life Insurance	Am. Century Government Bond Account	**	239,981
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2040 Ret Account	**	374,834
*	Transamerica Financial Life Insurance	Vanguard REIT Index Account	**	73,230
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2050 Ret Account	**	337,967
*	Transamerica Financial Life Insurance	SSgA Emerging Markets Ind Account	**	36,640
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2035 Ret Account	**	175,517
*	Transamerica Financial Life Insurance	Morgan Stanley Growth Account	**	122,467
*	Transamerica Financial Life Insurance	Federated Inst High Yield Bond Account	**	59,442
*	Transamerica Financial Life Insurance	Pioneer Strategic Income Account	**	149,671
*	Transamerica Financial Life Insurance	Invesco Comstock Account	**	66,520
*	Transamerica Financial Life Insurance	AB High Income Account	**	60,001
*	Transamerica Financial Life Insurance	Loomis Sayles Inv Grade Bond Account	**	232,345
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2055 Ret Account	**	99,202
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2025 Ret Account	**	391,160

Dayton Rogers Manufacturing Company 401(k) Plan
Supplemental Information
Schedule of Assets Held at End of Year (Continued)
June 30, 2022

SCHEDULE H LINE 4i FORM 5500 PLAN #002 EIN 41-0844462

(a) Party-in- Interest	(b) Identity of Issue	(c) Description of Investment	(d) Cost Basis	(e) Current Value
*	Transamerica Financial Life Insurance	Thornburg International Growth Account	**	\$ 26,595
*	Transamerica Financial Life Insurance	American Funds EuroPac Growth Account	**	23,468
*	Transamerica Financial Life Insurance	Fidelity Adv Lev Co Stk Account	**	62,636
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*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2045 Ret Account	**	17,174
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index Retirement Ret Account	**	213,149
*	Transamerica Financial Life Insurance	Wells Fargo Adv Discovery Account	**	2,769
*	Transamerica Financial Life Insurance	Blackrock Lifepath Index 2060 Ret Account	**	18,171
Transamerica Financial Life Insurance Investment Contract				
*	Transamerica Financial Life Insurance	Transamerica Stable Value Focus Option	**	772,282
Notes Receivable from Participants				
*	Participant loans	Interest rates of 5.25 - 7.50 percent; maturities through 2032	-	85,651
				<u>\$ 7,114,642</u>
*	Party-in-interest			
**	Participant directed			

Schedule H, Line 4

Schedule of Delinquent Participant Contributions

For the Plan Year Beginning 07/01/2021 and Ending 06/30/2022

Name of Plan: Dayton Rogers Manufacturing Company 401(k) Plan

Employer Identification Number: 41-0844462 Three-digit plan number: 002

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